

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|---|---|
| 4010010000 | INDIVIDUAL INCOME TAX | 4010010000 - 4010010005: Revenue collected from individuals that are subject to the income tax laws of South Carolina. Section 12-27-210, 1976 Code. |
| 4010010002 | INDIVIDUAL INCOME-DECLARATION | |
| 4010010003 | INDIVIDUAL INCOME TAX-TAX RELIEF TRUST | |
| 4010010004 | INDIVIDUAL INCOME-FIDUCIARY | |
| 4010010005 | INDIVIDUAL INCOME-FIDUCIARY DECLARATION | |
| 4010020000 | EMPLOYER WITHHOLDING INC TAX | 4010020000 - 4010020004: Tax withheld from employee's wages on a quarterly and annual basis and remitted to the Department of Revenue to be held until the employee files his return and claims the credit for the tax against the liability reflected on his return. Chapter 12-9 (Article 5) of the 1976 Code. |
| 4010020001 | EMPLOYER WITHHOLDING INC TAX - EMPLOYEE W/H | |
| 4010020002 | EMPLOYER WITHHOLDING INC TAX - PREPAID | |
| 4010020003 | EMPLOYER WITHHOLDING INC TAX-PENALTY & INT | |
| 4010020004 | EMPLOYER WITHHOLDING INC TAX - NON-RESIDENT | |
| 4020010000 | SALES AND USE TAX | 4020010000 - 4020010024: General sales tax which is imposed on all transactions of retail sales, leases, and rentals of tangible personal property unless specifically exempted. Tax is levied for support of public schools in the State. Section 12-35-510 and 12-35-810, 1976 Code. |
| 4020010001 | SALES AND USE TAX - 4% | |
| 4020010002 | SALES AND USE TAX - AUTO TAX | |
| 4020010003 | SALES AND USE TAX - 6% AVIATION FUEL | |
| 4020010004 | SALES AND USE TAX - SWM-OIL | |
| 4020010005 | SALES AND USE TAX - SWM-BATTERIES | |
| 4020010006 | SALES AND USE TAX - SWM-TIRES | |
| 4020010007 | SALES AND USE TAX - SWM-WHITE GOODS | |
| 4020010008 | SALES AND USE TAX - 10% PHONE SALES | |
| 4020010009 | SALES AND USE TAX - CAP PROJ SALES TAX | |
| 4020010010 | SALES AND USE TAX - TRANS SALES TAX | |
| 4020010011 | SALES / USE TAX - SCHOOL DIST SALES TX | |
| 4020010012 | SALES AND USE TAX - SALES TAX 5% | |
| 4020010013 | SALES AND USE TAX - USE TAX 5% | |

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| 4020010014 | SALES AND USE TAX - AUTO TAX | |
| 4020010015 | SALES AND USE TAX - FOOD SALES TAX | |
| 4020010016 | SALES AND USE TAX - 6% SALES TAX | |
| 4020010017 | SALES AND USE TAX - 3% FOOD TAX | |
| 4020010018 | SALES AND USE TAX - 6% USE TAX | |
| 4020010019 | SALES/USE TAX - SPECIAL TRIBAL SALES TAX | |
| 4020010020 | SALES/USE TX - EIA HOLD HARMLESS FOOD TX | |
| 4020010021 | SALES/USE TAX - 5 1/2% SALES TAX ON DME | |
| 4020010022 | SALES/USE TAX - ALT FUEL & EFF INCENTIVE | |
| 4020010023 | 11% PHONE TAX | |
| 4020010024 | SALES AND USE TAX - MAX TAX | |
| 4020020000 | SALES TAX-ED IMPROVE ACT | Selective sales tax which is imposed on transactions of retail sales, leases, and rentals of tangible personal property unless specifically exempted. Persons 85 years of age or older are exempted from paying the tax. Revenue is restricted by the Education Improvement Act of 1984, and may be used only for elementary and secondary purposes as noted in the Act. |
| 4020030000 | SALES TAX-RETAIL | Not currently used in SCEIS; intended for sales tax that can be solely identified as retail sales transactions. |
| 4020040000 | EXCISE TAX-CASUAL SALE | 4020040000 - 4020040001: An excise tax levied for the issuance of every certificate of title or proof of ownership for every motor vehicle, motorcycle, boat, motor, and airplane which is required to be registered and licensed by law upon which no sales or use tax has been paid. Tax for motor vehicles collected by the Department of Revenue. Section 12-35-170, 1976 Code. |
| 4020040001 | EXCISE TAX-CASUAL SALE DURABLE MED EQ | |
| 4020050000 | SURCHARGE ON RENTAL CARS | 4020050000 - 4020050001: Rental companies engaged in the business of renting private passenger motor vehicles for periods of thirty-one days or less shall collect, at the time the vehicle is rented in South Carolina, a five percent surcharge in each rental contract. Section 56-31-50, 1976 code as amended. |
| 4020050001 | SURCHARGE ON HEAVY EQUIP RENTAL | |

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| 4020060000 | SPECIAL TRIBAL SALES TAX | The sale on the reservation of items made on or off the reservation are exempt from state and local sales and use taxes but are subject to a special tribal sales tax levied by the tribe equal to the state and local sales tax that would be levied in the jurisdiction encompassing the reservation. Section 27-16-130, 1976 code as amended. |
| 4020070000 | SALES TAX - HOMESTEAD EXEMPTION | A one percent sales tax which is imposed on transactions of retail sales, leases, and rentals of tangible personal property unless specifically exempted. Section 12-36-1110 and 11-11-156, 1976 Code as amended. |
| 4030010000 | TOBACCO PRODUCTS PLAYING CARDS TAX | 4030010000 - 4030010003: License fee and tax levied upon and collected from wholesalers of tobacco products and playing cards. Section 12-21-620, 12-21-630 and 12-21-660, 1976 Code. |
| 4030010001 | TOBACCO PROD PLAY CARD TX CIGARETTE STMP | |
| 4030010002 | TOBACCO PROD PLAY CARD TX - TOBACCO PROD | |
| 4030010003 | TOBACCO SURCHARGE TAX | |
| 4030020000 | GASOLINE TAX | A tax levied upon gasoline sold or used in South Carolina. Collection made from wholesalers of gasoline based upon their sales volume. Title 12, Chapter 27, 1976 Code as amended. |
| 4030030000 | SPECIAL FUEL TAX | 4030030000 - 4030030004: A tax levied upon fuels other than gasoline used by motor carriers upon the highways of the State. The tax is collected from wholesalers of the fuel based upon their sales volume. Title 12, Chapter 29, 1976 Code as amended. |
| 4030030001 | SPEC FUEL TAX - BIODIESEL MFG | |
| 4030030002 | ALTERNATIVE FUEL INCENTIVE PMTS | |
| 4030030003 | BIODIESEL INCENTIVE PAYMENTS | |
| 4030030004 | SPECIAL FUEL TAX - DYED FUEL PENALTIES | To track and allocate the Dyed Fuel penalties collected by the Department of Revenue. |
| 4030040000 | HIGHWAY USE TAX | A tax levied upon motor carriers using the streets and highways of the State calculated on amount of gasoline or motor fuel used within the State. Section 12-31-410 and 12-31-450, 1976 Code as amended. |

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| 4030050000 | GAS TAX-COUNTY WATERCRAFT | To record one-half of one-percent of the proceeds from the gasoline tax imposed pursuant to Section 12-27-230, 1976 Code as amended. The funds are transferred each month to the Department of Natural Resources for distribution to the counties based upon the number of boats or other watercraft registered in each county. Section 12-27-390, 1976 Code as amended. |
| 4030060000 | PETROLEUM INSPECTION TAX | Fee of one-fourth cent per gallon collected by the Department of Revenue to provide funding for inspection, testing and analyzing petroleum products and other general state purposes. Section 39-41-120, 1976 Code. |
| 4030070000 | GASOLINE TAX-ECONOMIC DEVELOPMENT | A tax levied upon gasoline sold or used in South Carolina. Upon reaching \$10,000,000 each fiscal year, this tax is no longer collected and the revenue is disbursed to the Strategic Highway Program. |
| 4030080000 | ALCHOLIC LIQUORS TAX | 4030080000 - 4030080007: A tax levied upon and collected from wholesalers of alcoholic beverages based upon the volume of sales in the State. Title 12, Chapter 33, 1976 Code as amended. |
| 4030080001 | ALCOHOLIC LIQUORS TAX-STAMP | |
| 4030080002 | ALCOHOLIC LIQUORS TAX-PENALTY & INTEREST | |
| 4030080003 | ALCOHOLIC LIQUORS TAX-CASE-WHOLESALE | |
| 4030080004 | ALCOHOLIC LIQUORS TAX-CASE-RETAIL | |
| 4030080005 | ALCOHOLIC LIQUORS TAX-WHOLESALE ADDL TAX | |
| 4030080006 | ALCOHOLIC LIQUORS TAX-SUP TAX | |
| 4030080007 | LIQUOR BY THE DRINK EXCISE TAX | |
| 4030090000 | BEER AND WINE TAX | 4030090001 - 4030090006: A tax levied upon beer and wine sold in the State. Collections are made from wholesalers of beer and wine based upon their sales volume. Title 12, Chapter 21, Article 7, 9, and 11, 1976 Code as amended. |
| 4030090001 | BEER AND WINE TAX - BEER WHOLESALE RPT | |
| 4030090002 | BEER AND WINE TAX - WHOLESALE PEN/INT | |
| 4030090003 | BEER AND WINE TAX- SPECIAL REPORT | |
| 4030090004 | BEER AND WINE TAX- WHOLESALE REPORT | |
| 4030090005 | BEER AND WINE TAX-WHOLESALE PENALTY/INT | |
| 4030090006 | BEER AND WINE TAX-CERT OF REG | |

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| 4030100000 | IFTA REVENUE | 4030100000 - 4030100005: The International Fuel Tax Agreement is an agreement with other states concerning fuel tax for motor carriers. Department of Public Safety will collect fuel tax revenues and disburse refunds to other states/out of state carriers based on a fuel consumption formula. |
| 4030100001 | IFTA REVENUE - BASE CARRIER | |
| 4030100002 | IFTA REVENUE - BASE TO OTHER STATES | |
| 4030100003 | IFTA REVENUE - OUT OF STATE | |
| 4030100004 | IFTA REVENUE - TRIP PERMITS | |
| 4030100005 | IFTA PAYMENTS | Record and segregate amounts paid to the Department of Motor Vehicles for the International Fuel Tax Agreement. |
| 4040010000 | CORPORATION INCOME TAX | 4040010002 - 4040010005: Revenue collected from corporations that are subject to the income tax laws of South Carolina. Section 12-7-230, 1976 Code. |
| 4040010002 | CORPORATION INCOME TAX - DECLARATION | |
| 4040010003 | CORPORATION INCOME TAX - TX RELIEF TRUST | |
| 4040010004 | CORPORATION INCOME TAX - CORP W/H | |
| 4040010005 | CORPORATION INCOME TAX - PARTN W/H | |
| 4040020000 | CORPORATION INCOME TAX - TEXTILES | Revenue collected from textile corporations that are subject to the income tax laws of South Carolina. |
| 4050010000 | DOMESTIC CORP LIC TAX | Revenue collected from domestic corporations doing business in South Carolina. "One mill upon each dollar paid to the capital stock and paid in as surplus of said corporation." (Minimum fee \$10.) Section 12-19-70, 1976 Code. |
| 4050020000 | BANK TAX | 4050020000 - 4050020001: Revenue collected from banks engaged in business in South Carolina - "4½% of the entire net income". Section 12-11-20, 1976 Code. Distribution of Bank Tax: 10% to general fund of the State. 60% to the county in which the bank is located. 30% to the municipality in which the bank is located. If bank is not located inside of incorporated city or town, 40% is distributed to the General Fund of the State. Section 12-11-50, 1976 Code. |
| 4050020001 | BANK TAX - BANK DECLARATIONS | |
| 4050030000 | SAVINGS & LOAN ASSOC TAX | 4050030000 - 4050030001: Revenue collected from Savings & Loan Associations doing business in South Carolina - 8% of net income. Section 12-13-30, 1976 Code. |
| 4050030001 | SAVINGS & LOAN ASSOC TAX - DECLARATIONS | |

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| 4050040000 | ELECTRIC POWER TAX | A tax of one-half mill per kilowatt hour of electricity sold by any person for resale or sold to the ultimate user by any public utility or electric cooperative. Section 12-23-10, 1976 Code. |
| 4050050000 | FOREIGN CORP LIC TAX | Revenue collected from foreign corporations doing business in South Carolina. "One mill upon each dollar paid to the capital stock and paid in as surplus of said corporation" (minimum fee \$10). Section 12-19-70, 1976 Code. |
| 4050060000 | UTILITIES TAX | A license fee levied upon utility companies operating within the State of South Carolina. The fee is one mill on each dollar of the fair market value of property, as determined by the Department of Revenue. There is no additional tax of 3 mills on utilities and electric cooperatives which is based on total gross receipts from business within South Carolina. Section 12-19-100 and 12-19-110, 1976 Code. |
| 4060010000 | COMMERCIAL NUCLEAR WASTE TAX | 4060010000 - 4060010001: Revenue collected by the Department of Revenue for tax levied at \$4.00 per cubic foot of commercial nuclear waste stored or buried in the State of South Carolina. Revenue is earmarked for funding Education Finance Act. (1983-84 General Appropriation Act, Part II.) |
| 4060010001 | COMMERCIAL NUCLEAR WASTE LICENSE | |
| 4060020000 | ADMISSION TAX | A tax of 4% levied upon all paid admissions to all places of amusement within this state and a license tax of 20% on admissions to view "X" rated and unrated motion pictures. Section 12-21-2420 and 12-21-270, 1976 Code as amended. |
| 4060030000 | ADMISSION TAX-WMRD | Revenue derived from the Admissions Tax from fishing piers along the coast of South Carolina is earmarked for the Commercial Fisheries Division of the Department of Natural Resources. Section 12-21-2420, 12-21-2710, 1976 Code. |
| 4060040000 | DOCUMENTARY STAMP TAX | A tax levied upon bonds, notes, mortgages, conveyances, leases and powers of attorney. The tax is paid by affixing revenue stamps to the taxable instruments. Section 12-24-90, 1976 Code. |
| 4060060000 | GIFT TAX | A tax imposed on the transfer of property by gift. Title 12, Chapter 17, Article 1, 1976 Code. |
| 4060070000 | SOFT DRINKS TAX | A tax levied upon soft drinks manufactured by bottlers and sold in the State. Also, a tax on syrups, powders and bases used in manufacturing soft drinks. Title 12, Chapter 21, Article 13, 1976 Code as amended. |
| 4060080000 | ESTATE TAX | A tax imposed on transfer of taxable estate. Section 12-15-10 1976 Code. |

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| 4060090000 | ADMISSION TAX-BINGO | 4060090000 - 4060090003: License tax charged to persons or organizations conducting bingo games where prizes of cash or merchandise are awarded. Section 12-21-2590, 1976 Code. |
| 4060090001 | ADMISSION TAX-BINGO-PAPER REV | |
| 4060090002 | ADMISSION TAX-BINGO-VIOLATIONS | |
| 4060090003 | ADMISSION TAX-BINGO-FAIRS | |
| 4060100000 | RETAILER LICENSE TAX | 4060100000 - 4060100001: Annual retail license tax imposed on every person engaged in any business as a retailer. Section 12-35-320, 1976 Code. |
| 4060100001 | RETAILERS LICENSE TAX -NEW LICENSE | |
| 4060110000 | TRIBAL BINGO TAX | The tribe shall pay, in lieu of an admission, a head, a license, or any other bingo tax, a special bingo tax equal to ten percent of the gross proceeds received during each session. Section 27-16-110, 1976 code of laws. |
| 4060130000 | PUB SERV CO ASSESS TAX | To receive the assessments levied by the Comptroller General's Office against the various Public Service Companies in the State. Received from the various County Treasurers. |
| 4060150000 | CONTROLLED SUBSTANCE TAX | A tax imposed on marijuana and controlled substances. Section 12-21-5090, 1976 Code as amended. |
| 4060160000 | AMNESTY REVENUE-MISC. TAX | To receive the assessments levied against those individuals who have been pardoned. |
| 4060170000 | UNEMP COMP INS TAX | Contributions made by employers on taxable payroll for the quarter. Section 41-31-10, 1976 Code. |
| 4060170001 | REIMBURSABLE REVENUE TYPE R | For Department of Employment & Workforce to record the unemployment reimbursable revenue from state agencies. |
| 4060170002 | REIMBURSABLE REVENUE TYPE S | For Department of Employment & Workforce to record the unemployment reimbursable revenue from local governments. |
| 4060170003 | REIMBURSABLE REVENUE TYPE T | For Department of Employment & Workforce to record the unemployment reimbursable revenue from non-profit organizations. |
| 4060170004 | INTERSTATE UI REIMBURSEMENT REVENUE | For Department of Employment & Workforce to record the unemployment reimbursable revenue from other states. |
| 4060180000 | ADMIN CONTINGENCY ASSESSMENT | Contributions made by employers on taxable payroll for the quarter. Section 41-27-410, 1976 Code. |

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| 4060190000 | SECOND INJURY FUND ASSESSMENT | Assessment upon Worker's Compensation insurance carriers, self-insurers, and the State Worker's Compensation Fund to provide payment of claims as specified in SC Code of Laws, Section 42-9-400. |
| 4060200000 | HOSPITAL TAX | Every hospital licensed as a general hospital by the Department of Health and Environmental Control is subject to the payment of an Excise, License, or Privilege Tax. Section 12-23-810, 1976 Code. |
| 4070010000 | AIRCRAFT TAX | Ad valorem tax collected from all airline companies operating in the state. Section 12-37-2450, 1976 Code as amended. |
| 4070020000 | PRIVATE CAR LINES TAX | Ad valorem tax collected from all private car lines operating in the state. Section 12-37-2150, 1976 Code as amended. |
| 4070030000 | MOTOR CARRIER PROPERTY TAX | Property tax collected on motor vehicles of motor carriers operating in this state. Section 12-37-2840, 1976 Code. |
| 4080010000 | ANNUAL INSURANCE TAX | A tax that is based on a percentage of all premiums written in South Carolina. |
| 4080020000 | BROKERS PREMIUM TAX | Four percent of the total premiums that brokers write on surplus lines. |
| 4080030000 | FIRE INS INSPECT TAX | A tax that is based on a percentage of the premiums written in South Carolina that contain fire coverage. Purpose of tax is to defray any expenses involved in inspections of buildings and investigations of charges of discrimination of rates. Section 38-5-1250, 1976 Code. |
| 4080040000 | WORKERS COMP INS TAX | A tax based on a percentage of all workers compensation insurance premiums. It is administered and collected by the Insurance Commission. Sections 42-5-140, 150, 1976 Code. |
| 4080050000 | FIRE DEPT PREM TAX | A tax based on a percentage of all premiums written in South Carolina that contain fire coverage. Sections 38-57-110/120, 1976 Code. |
| 4080060000 | W COMP INS TAX-WC INSOLV FD | Revenue collected by the Insurance Department which is earmarked for transfer to the State Workers Compensation Insolvency Fund by Section 42-7-200, 1976 Code. Sections 42-5-140, 150, 1976 Code. |
| 4080070000 | FIRE ACADEMY BOND TAX | An additional tax of thirty-five one-hundredths percent imposed annually on the gross premium receipts less premiums returned on canceled policy contracts and less dividends and returns of unabsorbed premium deposits of all fire insurance companies doing business in the State. Section 38-7-30, 1976 Code, as amended. |

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| 4080080000 | INSURANCE PREMIUM TAX | 4080080000 - 4080080004: In addition to all license fees and taxes otherwise provided by law, there is levied upon each insurance company licensed by the Commissioner an Insurance Premium Tax based upon total premiums. Section 38-7-20, 1976 Code of Laws. |
| 4080080001 | LIFE & HEALTH GUARANTY ASSN CREDIT | |
| 4080080002 | HEALTH INSURANCE POOL CREDIT | |
| 4080080003 | JOBS TAX CREDIT | |
| 4080080004 | INSURANCE PREMIUM TAX OTHER CREDITS | |
| 4080100000 | WORKERS COMP SELF INS TAX | Maintenance tax collected from companies operating under self-insured workers compensation plan. Assessments and collections made by the South Carolina Workers' Compensation Commission. Section 42-5-190, 1976 Code. |
| 4080120000 | W COMP SELF INS TAX-WC INSOLV FD | Revenue collected by the South Carolina Workers' Compensation Commission which is earmarked for transfer to the State Workers Compensation Insolvency Fund by Sections 42-5-190 and 42-7-200, 1976 Code. |
| 4110010000 | INSURANCE FEE | 4110010000 - 4110010004: Fee collected from other states that charge insurance companies from South Carolina a tax rate that is higher than the rate that South Carolina charges. |
| 4110010001 | INS RETALIATORY FEE | |
| 4110010002 | INS EXAMINING FEE | |
| 4110010003 | INS LIQUIDATION FEE | |
| 4110010004 | INS PROCESSING FEE | |
| 4110020000 | MISCELLANEOUS FEE | 4110020000 - 4110020015: Fee charged for service for which no specific G/L account has been established. If otherwise classified, do not charge to this G/L account. |
| 4110020001 | LOW INCOME HOUSING TAX CREDIT APP FEE | |
| 4110020002 | COMPLIANCE/MONITORING FEE | |
| 4110020003 | LATE FEES ON MORTGAGES | |
| 4110020004 | MISCELLANEOUS FEE - NONRES ACCIDENTS | |
| 4110020005 | MORTGAGE SERVICING REVENUE | |
| 4110020006 | RETURNED CHECK FEE | |
| 4110020007 | CARS PAYMENT DISTRIBUTION | |
| 4110020008 | LEGAL ADVERTISING FEES | |

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| 4110020009 | SERVICE AGREE OTH STATE AGY | |
| 4110020010 | MISC FEES FREEDOM OF INFO REQUESTS | |
| 4110020011 | MISC FEES MAIT FEES | |
| 4110020012 | MISC FEES OJP SERVICES | |
| 4110020013 | MISC FEES HIGHWAY SAFETY | |
| 4110020014 | DOR NSF FEES | |
| 4110020015 | MEDICAL RECORDS REQUESTS | Revenue collected for Medical Records Requests. |
| 4110030000 | DOCKETING FEE | 4110030000 - 4110030002: Fee charged to bring a case to court and have it placed on the docket. |
| 4110030001 | DOCKETING FEE - APPEAL | |
| 4110030002 | DOCKETING FEE - MOTION | |
| 4110040000 | MUNICIPAL CHARTER FEE | Fee charged to file a municipal charter. |
| 4110050000 | LAW EXAM FEE | Fee charged individuals who take the State Bar Examination. Twenty-five percent of the fee is deposited to the credit of the General Fund. |
| 4110060000 | DUAL PARTY RELAY SYSTEM FEE | Monthly fee collected by telephone companies regulated by the Public Service Commission for the administration of the Dual Party Relay System. Section 58-9-2530, 1976 Code as amended. |
| 4110070000 | PUBLIC DEFENDER APPLICATION FEE | A \$25.00 application fee for Public Defender Services must be collected from every person who executes an affidavit that he is financially unable to employ counsel. Section 17-3-30, 1976 Code as amended. |
| 4110090000 | WORKERS' COMP HEARING FEE | Filing fee for each requested hearing, settlement, or motion. Proviso 43.4, 2003-04 Appropriation Act. |
| 4110100000 | FINANCIAL INSTITUTION EXAMINING FEE | 4110100000 - 4110100003: Fee charged by Board of Financial Institutions to banks for the examination of a bank to cover the total funds appropriated for examination. |
| 4110100001 | FINANCIAL INSTITUTION EXAMINING FEE - BANK | |
| 4110100002 | FINANCIAL INSTITUTION EXAMINING FEE - S&L | |
| 4110100003 | FINANCIAL INSTITUTION EXAMINING FEE - CREDIT UNION | |

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| 4110110000 | CREDIT NOTIFICATION FEE | 4110110000 - 4110110001: Fees collected by the Commission on Consumer Affairs for notification to make Consumer Credit Sales, Consumer leases or Consumer loans. Section 37-6-203, 1976 Code as amended reads as follows: "A person required to file notification shall on or before January thirty-first of each year pay to the administrator an annual fee of fifty dollars for that year for each address in this state listed in the notification; provided, however, that the fee for any one person shall not be less than fifty dollars; provided, further, that a person who does not extend credit pursuant to written contracts and a person whose annual gross volume of business does not exceed one hundred fifty thousand dollars shall pay a fee of ten dollars." |
| 4110110001 | CREDIT NOTIF FEE-RENT TO OWN FILING | |
| 4110120000 | DOMESTIC CORPORATION FEE | Fee charged to Domestic Corporations for filing for a charter, amendments to the charter and dissolvent of charter. |
| 4110130000 | CIRCUIT COURT FILING FEES | In addition to the fee set in Section 8-21-310, there is an additional fee of thirty dollars for the filing of a first complaint or petition, including application for a remedial and prerogative writ and bonds on attachment or other bond, in a civil action or proceeding, in a court of record. Proviso 30.18, 2002-03 Appropriation Act. |
| 4110140000 | FOREIGN CORPORATION FEE | Fee charged to Foreign Corporations for filing for a charter, amendments to charter and dissolvent of charter. |
| 4110150000 | COURT MOTIONS FEES | There is assessed for every motion made in the court of common pleas and family court a fee of twenty-five dollars. Proviso 30.16, 2002-03 Appropriation Act. |
| 4110160000 | ALIMONY/CHILD SUPPORT FEES | In addition to the fee imposed in Section 20-7-1440(C), there is an additional fee of two percent imposed for handling payments for the support of spouses or dependent children, when paid through the court or through a centralized wage withholding system operated by the Department of Social Services and not directly. Proviso 30.19, 2002-03 Appropriation Act. |
| 4110170000 | NOTARY PUBLIC FEE | Fee charged an individual to file for notary public commission. |
| 4110180000 | UNIF COM CODE FEE | Fee charged for filing liens and various other security instruments. |
| 4110190000 | SECURITIES FEE | Fee charged for the registration of stocks and bonds. |

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| 4110190001 | MONEY SERVICES FEE | Registration fees collected from Money Services Businesses operating in the state of South Carolina due to creation of Anti-Money Laundering Act (H. 4554). Section 35-11-100, Amended 1976 Code of Law. |
| 4110200000 | STATE RUN PRIMARIES-FILING FEE | Filing fees for candidates whose names are on ballots to be voted on in all primaries, except municipal primaries. Section 7-13-40, 1976 Code as |
| 4110210000 | MAGISTRATE COURT-COMPLAINT FILING FEES | An assessment imposed on all summons and complaint filings in magistrate court. Proviso 72.100, 2004-05 Appropriation Act. |
| 4110220000 | MAGISTRATE COURT-CIVIL FILING FEES | An assessment imposed on all other civil filings in magistrate court except on restraining orders. Proviso 72.100, 2004-05 Appropriation Act. |
| 4110230000 | FAMILY & CIRCUIT COURT FILING FEE | The Family and Circuit Court filing fee shall be increased by fifty dollars. Proviso 73.13, 2004-05 Appropriation Act. |
| 4110240000 | TRANSFER STATE BAR LICENSE FEES | 4110240000 - 4110240001: A portion of the license fee for all members of the South Carolina Bar are transferred from the State Bar to the Judicial Department to support the operation of the disciplinary system. |
| 4110240001 | TRANSFER ST BAR LIC FEES LAWYER/JUDICIAL DSCPLNRY | |
| 4110240002 | E-FILING TECHNOLOGY FEES | A license fee for E-Filing court documents with the SC Judicial Department. |
| 4110250000 | EMPLOYMENT AGENCY LICENSE | A license issued to companies that are engaged in the business of locating employment for people. |
| 4110260000 | CHARIT ORG SOLICIT PRMIT | A permit issued to charitable organizations each time they solicit funds. Section 33-55-40, 1976 Code. |
| 4110270000 | BUSINESS OPPORTUNITY SELLERS LICENSE | License issued to Business Opportunity Sellers by the Office of the Secretary of State. Section 39-57-50, 1976 Code. |
| 4110280000 | STATE ISSUED CERTIF OF FRANCHISE | Fee collected for application for a state-issued Certificate of Franchise Authority from a person or entity seeking to provide cable service over a cable system as a cable provider in this state. Section 58-12-310, 1976 Code. |
| 4110300000 | BROKER-DEALER/ADVISOR AUDIT FEE | Charge assessed for conducting an audit or inspection of the records of a broker-dealer or adviser registered or required to be registered. Section 35-1-411, 1976 Code. |
| 4110310000 | VOTING EQUIPMENT APPROVAL FEE | Fee charged for the approval of voting equipment. |

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| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
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| 4116010000 | SPEC FOOD MANUFACTURER'S LICENSE | 4116010000 - 4116010001: License to purchase the alcoholic beverage used in the manufacture of food items directly from the manufacturer in containers holding greater quantities of liquor than are sold to a retail consumer. Section 61-6-710, 1976 Code. |
| 4116010001 | BAKERY FOOD MANUFACTURERS ABL LICENSE | |
| 4116020000 | ALCOHOLIC LIQUORS LICENSE | License to sell alcoholic liquors. Section 61-3-410, 1976 Code. |
| 4116030000 | BEER AND WINE LICENSE | Permit required of every person selling beer and wine. Applies to both retail and wholesale dealers. Section 61-9-310, 1976 Code. |
| 4116050000 | ALCOHOLIC LIQ FIL FEE-LOCAL OP | Nonrefundable filing fee of one hundred dollars for processing each application for special event sale and consumption permit. Section 61-5-180, 1976 Code. |
| 4116070000 | WINE SHIPPER'S LICENSE | License to ship wine from a manufacturer directly to a resident of this state. Section 61-4-747, 1976 Code. |
| 4116080000 | ABL INSPECTION FEES | Increase in application fees to offset the costs of inspections, investigations, and enforcement of Alcoholic Beverage Laws. Proviso 56DD.35, 2003-04 Appropriation Act. |
| 4120010000 | LANDSCAPE ARCHITECT EXAM FEE | Fee charged for examination for landscape architect license. |
| 4120020000 | BOATING REGISTRATION FEE | 4120020000 - 4120020010: Fee collected for registration of watercraft. |
| 4120020001 | WATERCRAFT TITLE/REGISTRATION FEES | |
| 4120020002 | OUTBOARD MOTOR TITLE FEES | |
| 4120020003 | DEALER PERMIT FEES | |
| 4120020004 | OUTBOARD MOTOR TITLE-DUPLICATE | Fee required to obtain a duplicate outboard motor title. |
| 4120020005 | OUTBOARD MOTOR DECAL | Fee required for producing replacement outboard motor decals. |
| 4120020006 | WATERCRAFT TITLES | Fee required to title a watercraft. |
| 4120020007 | WATERCFT TITLES-DUPL | Fee required to obtain a duplicate watercraft title. |
| 4120020008 | WATERCRAFT REG | Fee required to register a watercraft for three years. |
| 4120020009 | WATERCRAFT DECALS | Fee required for producing replacement watercraft registration decals. |
| 4120020010 | OB/WATERCFT LATE FEE | Fee required for applications submitted past the required number of days for submitting an application tot tile/register/renew an outboard motor/watercraft. |
| 4120030000 | WAREHOUSE DIVISION FEE | Portion of fees collected from bonded warehouse owners which is deposited to the General Fund. |
| 4120040000 | COMMODITY BOARD ASSESSMENT | Fees and assessments collected by the various marketing commodity boards. |

| REVENUE GENERAL LEDGER ACCOUNTS | | |
|---------------------------------|--|---|
| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
| 4120050000 | GRAIN PRODUCERS GUARANTY FUND ASSESSMENT | An assessment imposed on all soybeans and other grains delivered by producers to grain dealers. The assessment is collected from the producer by the grain dealer and remitted to the Department of Agriculture. Act 156 of 1981. |
| 4120060000 | PRIM FOREST PROD ASSESSMENT | Assessment levied on all primary forest products harvested from lands within the state. Collections made by the Department of Revenue under Section 48-30-40, 1976 Code as amended. Deposited in Forest Renewal Fund. |
| 4120070000 | GRAIN DEALERS GUARANTY FUND ASSESSMENT | An assessment imposed on all grain handled by grain dealers. Section 46-40-30, 1976 Code. |
| 4120080000 | RESERVATION TRANSACTION FEE | A transaction fee paid to reserve a campsite, cabin or other facilities through a central reservation system. |
| 4120090000 | DEALER & HANDLER AGR PROD LIC | License issued to dealers and handlers of agricultural products. |
| 4120100000 | CONDIMENTAL FEEDSTUFF FEE | Analysis and registration of brand name animal feed or additives from samples submitted. |
| 4120110000 | SEED INSPECTION LICENSE | License issued to persons that grow and package seed for sale or distribution. Revenue is used to defray the expenses of seed examinations and analyses. Section 46-21-40, 1976 Code. |
| 4120120000 | ANTIFREEZE INSPECT FEE | Analysis and registration of brand name antifreeze. Section 39-51-40, 1976 Code. |
| 4120140000 | PUBLIC WEIGHMASTER LIC | A license issued to permit the certification of weight, measure or count upon which sale of product is based. Section 39-11-30, 1976 Code. |
| 4120160000 | WEIGHTS & MEASURER REGIST FEE | All servicepersons required to be registered with the Department of Agriculture pursuant to the provisions of Section 39-9-65 of the 1976 Code of Laws shall pay to the department a registration fee of \$25.00. Revenues generated by this provision shall be for use by the Department of Agriculture to offset expenses incurred in administering this registration program. Proviso 22.9, 2002-03 Appropriation Act. |
| 4120170000 | HUNTING FISHING LICENSE & PERMIT | 4120170000 - 4120170035: License and/or permit issued to individual to hunt game and/or fish within the State. Section 50-1-150, 1976 Code. |
| 4120170001 | MIGRATORY WATERFOWL PERMIT | |
| 4120170002 | ANNUAL NON-RESIDENT FISHING LICENSE | |
| 4120170003 | ANTLERLESS DEER TAG APPLICATION FEE | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|-------------------------------|
| 4120170004 | ONE-DAY WILDLIFE MANAGEMENT AREA PERMITS | |
| 4120170005 | NON RESIDENT HUNTING LICENSE | |
| 4120170006 | HUNTING & FISHING LICENSE REVENUE | |
| 4120170007 | DOG/KENNEL REGISTRATION | |
| 4120170008 | COMMERICAL FUR | |
| 4120170009 | FRESHWATER COMMERICAL FISH | |
| 4120170010 | BIRD DOG TRAINING LICENSE | |
| 4120170011 | LICENSE COMMISSIONS | |
| 4120170012 | QUAIL BREEDERS LICENSE | |
| 4120170013 | SHOOTING PRESERVE (OPERATION OF) | |
| 4120170014 | FIELD TRIAL PERMITS | |
| 4120170015 | ALLIGATOR PROGRAM | |
| 4120170016 | RECEIPTS PUBLIC HUNTS | |
| 4120170017 | HERITAGE TRUST RECEIPTS | |
| 4120170018 | DNR SCIENTIFIC PERMITTING | |
| 4120170019 | WATERFOWL PERMIT PROP & PROT-FLYWAY | |
| 4120170020 | WATERFOWL PERMIT PROP & PROT-SC | |
| 4120170021 | FEDERAL WATERFOWL STAMP | |
| 4120170022 | WILD HOG PERMITS | |
| 4120170023 | BEAR TAGS | |
| 4120170024 | DRAW HUNT FEES | |
| 4120170025 | COMMERCIAL USE PERMIT | |
| 4120170026 | FALCONRY PERMIT | |
| 4120170027 | COMMERCIAL FW LICENSE | |
| 4120170028 | NONGAME FISH TAG | |
| 4120170029 | INDIVIDUAL DEER TAG | |
| 4120170030 | WILD TURKEY TAG | |
| 4120170031 | WILDLIFE MGMT AREA PERMIT | |
| 4120170032 | NONRESIDENT FW FISHING | |
| 4120170033 | DUPLICATE LICENSE | |
| 4120170034 | LIFETIME LICENSE | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4120170035 | WILD TURKEY TAGS | Fees receipted from the sale of seasonal Wild Turkey Transportation Tags to resident and nonresident hunters in the state. |
| 4120180000 | MARINE RES LIC & PERMITS | 4120180000 - 4120180012: Licenses and permits issued by the Marine Resources Division of the Department of Natural Resources related to the operations in salt water fishing and shellfish activity. Section 50-17, Article 3, 1976 Code. |
| 4120180001 | MRLP-SHRIMP BAITING PERMITS | |
| 4120180002 | MRLP - SALTWATER FISHING LICENSES | |
| 4120180003 | COMMERCIAL CULTURE/MARICULTURE APPLIC | |
| 4120180004 | COMMERCIAL CULTURE/MARICULTURE PERMIT | |
| 4120180005 | SHELLFISH LICENSE - PROGRAM | |
| 4120180006 | CHARTER VESSEL LICENSE | |
| 4120180007 | SW FISHING PIER LICENSE | |
| 4120180008 | MARINE PERMITS | |
| 4120180009 | SCIENTIFIC COLLECTION PERMIT | |
| 4120180010 | COMMERCIAL SW LICENSE | |
| 4120180011 | DUPLICATE LICENSE | |
| 4120180012 | LIFETIME LICENSE | |
| 4120190000 | REVITALIZATION AGREEMENT APPLICATION FEE | Application fee received from businesses that enter into a revitalization agreement with the Advisory Coordinating Council for Economic Development. Section 12-10-100, 1976 Code. |
| 4120200000 | AQUACULTURE PERMIT | Permit issued by the Department of Natural Resources to a person on entity to engage in aquaculture activities. Section 50-18-235, 1976 Code. |
| 4120210000 | SOIL CLASSIFIERS LICENSE | Licenses issued by the examining board in the Department of Natural Resources to individuals qualified as Soil Classifiers. Section 40-65-15, 1976 Code. |
| 4120220000 | LANDSCAPE ARCHITECT LICENSE | License issued by the examining board in the Department of Natural Resources to individuals qualified as Landscape Architects. Regulation 74-6. |
| 4120230000 | WATER STRUCTURE PERMITS | A fee collected by Department of Natural Resources that will allow the owner of a structure existing on March 21,2007 to maintain his structure in its permitted location for five years. Section 49-30-50, 1976 Code of Laws. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|---------------------------------------|--|
| 4120240000 | UNIFORM GRAIN ACT FEE | A fee assessed by the Department of Agriculture on the dealers and handlers of grains and oilseeds to reimburse the state general fund for funds appropriated to administer the sampling, grading and inspection of grains and oilseeds. Section 46-42-60, 1976 Code as amended. |
| 4120250000 | SPECIAL PLATE - MOTOR VEHICLE LICENSE | A fee assessed by the Department of Motor Vehicles for all special personalized license plates |
| 4130010000 | GED TESTING SERVICE FEE | Fee collected by Department of Education from applicant for high school certificate examination. |
| 4130020000 | PUBLIC ED E-RATE DISCOUNT REBATE | Universal Service Fees received from telecommunications providers. The fees are to be used to assist with the connectivity technology for public schools and libraries. Public Law 104-104, Telecommunications Act Of 1996. |
| 4130030000 | PROPRIETARY SCHOOL LICENSE | License issued by Department of Education to proprietary schools. Section 59-59-40, 1976 Code. |
| 4130040000 | SCHOOL BUS USE PERMIT | 4130040000 - 4130040003: Permit issued for use of school bus for extra-curricular activities. Section 59-67-510, 1976 Code. |
| 4130040001 | BUS PERMIT - HAZARDOUS TRANSPORTATION | |
| 4130040002 | BUS DEADHEAD MILES - DRIVER RETURN | |
| 4130040003 | SCHOOL BUS USE PERMIT ROUTE | |
| 4140010000 | HEARING AID DEALER EXAM FEE | Fee charged by DHEC for examination for hearing aid dealer license. |
| 4140020000 | ALTER CRITICAL AREA APPL FEE | 4140020000 - 4140020001: Administrative fee collected by Coastal Council upon application for a permit for alteration of any critical area as defined in Act 123 of 1977. |
| 4140020001 | OCRM PERMIT FEES | |
| 4140030000 | STORMWATER PERMIT FEE | Fee collected by the Department of Natural Resources for the review of land disturbing activities. Section 48-14-120, 1976 Code as amended. |
| 4140040000 | SUBDIVISION ASSESSMENT FEES | Fee charged by Department of Health and Environmental Control for implementation of the subdivision evaluation procedures, public notices and public hearings. |
| 4140050000 | SEPTIC TANK PERMIT FEE | 4140050000 - 4140050003: Permit fee charged for all approved septic tank applications. Section 44-1-180, 1976 Code and Regulation 61-56. |
| 4140050001 | ST PORTION SEPTIC TANK PERMIT | |
| 4140050002 | CTY PORTION SEPTIC TANK PERMIT | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4140050003 | SEPTIC TANK CLEANERS | |
| 4140060000 | FOOD SERVICE INSPECTION FEE | 4140060000 - 4140060004: An annual fee charged for the inspection of food service establishments and retail food stores. Section 44-1-180, 1976 Code. Regulation 61-25 and 61-26. |
| 4140060001 | FOOD SRV OR SEPTIC TANK CLEANER | |
| 4140060002 | ST PORTION INITIAL FD PERMIT | |
| 4140060003 | CTY PORTION INITIAL FD PERMIT | |
| 4140060004 | FAMILY DAYCARE HOME INSPECT | |
| 4140070000 | ENVIRONMENTAL FEES | 4140070000 - 4140070018: Fees charged by DHEC for environmental permits, licenses, and certificates. Section 41.32, 1987-88 Appropriation Act. |
| 4140070001 | LAB CERTIFICATION FEE | |
| 4140070002 | WASTEWATER TREATMENT NPDES PERMIT FEE | |
| 4140070003 | WATER SUPPLY PERMIT FEE | |
| 4140070004 | AIR QUALITY PERMIT FEE | |
| 4140070005 | HAZARDOUS WASTE UNITS FEE | |
| 4140070006 | RECREATIONAL WATER PERMIT FEE | |
| 4140070007 | SWIMMING POOL CONSTRUCTION PERMIT FEE | |
| 4140070008 | WASTEWATER CONSTR AND WATER QUALITY CERT | |
| 4140070009 | VOLATILE ORGANIC COMPOUND FEE | |
| 4140070010 | EQC WASTEWATER NPDES GENERAL PERMIT | |
| 4140070011 | EQC WASTEWATER PLAN MODIFICATION | |
| 4140070012 | AGRICULTURE PERMIT FEES | |
| 4140070013 | AGRICULTURE APPLICATION FEES | |
| 4140070014 | PRIVATE DRINKING WELL WATER FEES | |
| 4140070015 | PRIVATE IRRIGATION WELL WATER FEES | |
| 4140070016 | PRIVATE WELL LAB ANALYSIS | |
| 4140070017 | STAFF DECISION - FILING FEE | |
| 4140070018 | SURFACE WATER ACT FEE | |
| 4140070019 | IT EQUIPMENT COLLECTION FEES | 4140070019 - 4140070020: Fees charged by DHEC relating to IT Equipment registration and recycling. Section 48-60-160. |
| 4140070020 | IT EQUIPMENT SHORTFALL FEES | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4140080000 | SOLID WASTE MANAGEMENT FEE | Fees collected from the sale of tires, lead-acid batteries, white goods, and motor oil and similar lubricants for the management of the Solid Waste Management Trust Fund. Section 44-96-120, 1976 Code. |
| 4140090000 | DRYCLEAN FACIL/SOLVENT FEE | 4140090000 - 4140090004: Registration fees collected from dry cleaning facilities and dry cleaning solvents industries. Section 44-56-470 and 44-56-480, 1976 Code. |
| 4140090001 | DRYCLEAN FACIL/SOLV FEE-TETRA SOLV FEE | |
| 4140090002 | DRYCLEAN FACIL/SOLV FEE-STODDARD SOLV FE | |
| 4140090003 | DRYCLEAN FACIL/SOLVENT FEE-FAC SURCH | |
| 4140090004 | DRYCLEANING RESTORATION FEES | |
| 4140100000 | COLLECTION OF DEDUCTIBLE PAYMENTS | 4140100000 - 4140100002: Record the collection of deductible payments for programs where the Department Of Health And Environmental Control is required to collect the initial clean-up cost or share based on program regulations. |
| 4140100001 | DRYCLEANING RESTORATION DEDUCTIBLE | |
| 4140100002 | RECOVERY OF LUST TRUST 25K DEDUCTIBLE | |
| 4140110000 | HOSPITAL LICENSE FEE | A license issued to operate a hospital. Section 44-7-150, 1976 Code. |
| 4140130000 | FOSTER HOME LICENSE | 4140130000 - 4140130004: A license issued by the Department of Social Services to persons that operate foster homes. Sections 43-15-40, 43-15-60, 1976 Code. |
| 4140130001 | FOSTER HOME LICENSE-GROUP HOMES <20 | |
| 4140130002 | FOSTER HOME LICENSE-CHILD CARING INST | |
| 4140130003 | FOSTER HOME LICENSE-CHILD PLACING AGY | |
| 4140130004 | FOSTER HOME LICENSE-PRIVATE HOME | |
| 4140140000 | DAY CARE LICENSE FEE | 4140140000 - 4140140007: A license issued by Department of Social Services to day care centers. |
| 4140140001 | DAY CARE LICENSE FEE-FAMILY HOME | |
| 4140140002 | DAY CARE LICENSE FEE GRP HOME | |
| 4140140003 | DAY CARE LICENSE FEE-REG CHURCH 13+ | |
| 4140140004 | DAY CARE LICENSE FEE-CC CTR 13-49 | |
| 4140140005 | DAY CARE LICENSE FEE-CC CTR 50-99 | |
| 4140140006 | DAY CARE LICENSE FEE-CC CTR 100-199 | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|---|
| 4140140007 | DAY CARE LICENSE FEE-CC CTR 200+ | |
| 4140160000 | HEARING AID DEALER PERMIT | Fee charged for a temporary permit issued by the Department of Health and Environmental Control to applicants to engage in the fitting and sale of hearing aids for period of one year under supervision of licensed dealer. Section 40-25-60, 1976 Code. |
| 4140170000 | IONIZING RADIATION LICENSE | Registration license of the sources of ionizing radiation, including X-ray machines, nuclear power reactors, nuclear fuel reprocessing plants and nuclear fuel fabrication plants. Section 13-7-60, 1976 Code. |
| 4140180000 | RADIOACTIVE MAT LICENSE | 4140180000 - 4140180003: A license issued by DHEC for dealers for storage of radioactive materials. Section 13-7-60, 1976 Code. |
| 4140180001 | RADIOACTIVE MATERIALS LICENSE FEES EDP | |
| 4140180002 | RADIOLOGICAL FEES MANUAL BILLING | |
| 4140180003 | RADIOACTIVE SPECIAL PROJECT REVENUES | |
| 4140190000 | RADIOACTIVE WASTE TRAN PERMIT | A permit issued by DHEC for transportation of radioactive material within the State. Section 13-7-60, 1976 Code. |
| 4140200000 | CONTROL SUBS REG FEE | 4140200000 - 4140200002: A registration fee charged by DHEC for operations related to controlled substances. Section 13-7-60, 1976 Code. |
| 4140200001 | CONTROLLED SUBSTANCE REGISTRATION EDP | |
| 4140200002 | MANUAL BILLING RECEIPTS | |
| 4140210000 | HAZARD WASTE STORAGE FEE | 4140210000 - 4140210007: A fee charged by DHEC for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code. |
| 4140210001 | HAZARDOUS WASTE LAND DISPOSAL FUND | |
| 4140210002 | HAZARDOUS WASTE UNCONTROLLED SITES PROG | |
| 4140210003 | HAZARDOUS WASTE INSPECTOR FEES | |
| 4140210004 | MANUAL BILLING RECEIPTS | |
| 4140210005 | NON HAZARDOUS WASTE LAND DISPOSAL FUND | |
| 4140210006 | NON HAZARDOUS WASTE UNCONTROLLED SITES | |
| 4140210007 | HAZARDOUS WASTE COUNTY ENTITLEMENT FUND | |
| 4140220000 | HYPODERMIC DEVICES LICENSE | Fee collected for license issued to registered pharmacist or registered assistant pharmacist and authorized veterinary medicine suppliers for the sale of hypo-syringes and needles. Section 40-53-930, 1976 Code. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|---|
| 4140240000 | TERMINAL FACILITY REGISTRATION CERTIF FEE | Certification fee charged for the operation of any waterfront or offshore terminal facility. Section 48-43-510, 1976 Code. |
| 4140250000 | MINING PERMIT FEE | Mining permit application fees and other fees associated with the implementation of the S.C. Mining Act. Section 58.9, 1990-91 Appropriation Act. |
| 4140270000 | ASBESTOS REMOVAL PROJECT FEE | 4140270000 - 4140270001: Asbestos abatement entities performing asbestos projects shall, before beginning work on a project, obtain an Asbestos Abatement License from DHEC. The license must be obtained for each project. Section 44-87-20, 1976 Code of Laws. |
| 4140270001 | ASBESTOS DEMOLITION LICENSE FEES | |
| 4140280000 | UNDERGROUND PETRO STORAGE TANK FEE | 4140280000 - 4140280002: Registration fee charged by Department of Health and Environmental Control to the owner of an underground tank which stores petroleum or petroleum products. Section 44-2-60, 1976 Code of Laws. |
| 4140280001 | ENVIRONMENTAL IMPACT FEES DEPT OF AGRI | |
| 4140280002 | UST FEE STATUTE 44-2-60(A) | |
| 4140290000 | NURSING HOME FEE | A fee charged each licensed nursing home for a licensed bed. Section 44-7-270, 1976 Code. |
| 4140310000 | NONIONIZING RADIATION FEE | Fees collected by the Department of Health and Environmental Control for the licensing, registration, and certification of users of the sources of ionizing and non-ionizing radiation. Section 13-7-45, 1976 Code as amended. |
| 4140320000 | HAZARDOUS WASTE INCINERATION FEE | A fee of ten dollars a ton on the incineration of hazardous waste in this State whether the waste was generated within or outside of the State. Section 44-56-170, 1976 Code as amended. |
| 4140330000 | CERTIFICATE OF PUBLIC ADVANTAGE FEE | Application fee from the submitting parties sufficient to cover the cost of processing the application. Section 44-7-530, 1976 Code. |
| 4140340000 | RADIOACTIVE WASTE ADMIN SURCHARGE | Surcharge on waste disposed at regional disposal facilities within the state to reimburse the state for administrative expenses of the Atlantic Compact. Section 48-46-60, 1976 Code. |
| 4140350000 | ASBESTOS TRAINING COURSE LICENSE | License fee for Department of Health and Environmental Control approved training course for asbestos removal. |
| 4140360000 | HEARING AID DEALER LICENSE | License issued by DHEC to individuals who have qualified to be dealers in hearing aids. Section 40-25-40, 1976 Code. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|---|
| 4140370000 | MIDWIFE CERTIFICATION | 4140370000 - 4140370001: Fees charged by DHEC for the registration and certification of lay midwives as a part of the lay midwifery program as directed by Regulation 61-24. |
| 4140370001 | MIDWIFE EXAMINATION FEE | |
| 4140380000 | ASBESTOS ABATEMENT LICENSE | License issued by DHEC to contractors, supervisors, workers, air sampling professional, and consultants engaged in an asbestos project. Section 44-87-30,1976 Code of Laws. |
| 4140390000 | MASTER CONTRACTOR LICENSE FEES | License issued by DHEC to contractors, certifying the individual as a Master Contractor |
| 4140390001 | MASTER CONTRACTOR APPLICATION FEE | Application fee administered by DHEC to certify individuals as a Master Contractor |
| 4140390002 | MASTER CONTRACTOR ANNUAL RENEWAL FEE | Renewal fee administered by DHEC to recertify individuals as a Master Contractor |
| 4140400000 | HAZARDOUS WASTE FEE | 4140400000 - 4140400002: A fee charged by Department of Health and Environmental Control for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code. |
| 4140400001 | HAZARDOUS WASTE LARGE QUANTITY GENERATOR | |
| 4140400002 | HAZARDOUS WASTE SMALL QUANTITY GENERATOR | |
| 4150010000 | UNINSURED MOTOR VEHICLE FEE | Fee collected by the Department of Motor Vehicles for the registration of an uninsured motor vehicle. This fee is for the privilege to drive and operate an uninsured motor vehicle on the South Carolina roads. Section 56-10-510, 1976 Code as amended. |
| 4150020000 | POLYGRAPH EXAM FEE | Fee charged by SLED for examination for polygraph operator license. |
| 4150030000 | PARDON APPLICATION FEE | Each Pardon Application must be accompanied with a Pardon Application fee of \$50.00. Section 24-21-960, 1976 Code as amended. |
| 4150040000 | ELECTRONIC MONITORING FEE | Fee assessed on persons placed on electronic monitoring. Section 42.2 in the Fiscal Year 1996-97 Appropriation Act. |
| 4150050000 | COLLECTION FEE | Collection fee assessed to each court ordered restitution program for all offenders under probationary and intensive probationary supervision. Section 24-21-490, 1976 Code. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|---|
| 4150060000 | SEX OFFENDER REGISTRY FEE | Each Sheriff is authorized to charge and collect an annual amount from each sex offender required to register by law. The fee shall be equally divided between the Sheriffs and the State Law Enforcement Division. Proviso 56DD.33, 2003-04 Appropriation Act. |
| 4150070000 | EXTRADITION FEE | The Department of Probation, Parole and Pardon Services may charge offenders a fee based on the number of miles and length of time required to perform an extradition. Proviso 38.11, 2003-04 Appropriation Act. |
| 4150080000 | IGNITION INTERLOCK DEVICE - INDIGENT PROGRAM FEE | Fee collected by the Department of Probation, Parole and Pardon Services for Ignition Interlock Device (IID) fees. Section 56-5-2941. |
| 4150080001 | IGNITION INTERLOCK DEVICE - ANNUAL CERTIFICATION | Fee collected by the Department of Probation, Parole and Pardon Services for annual invoices to the manufacturers for Device Certification per solicitation 5400015710. |
| 4150090000 | MOTOR TRANSPORT FEE | Registration of motor carriers operating in the State of South Carolina. Fees are assessed by determining weight of vehicle. Section 58-23-568, 1976 Code. |
| 4150100000 | MOTOR VEHICLE LICENSE | 4150100000 - 4150100030: Fees collected by the Department of Motor Vehicles for motor vehicle registration, plates and titles and driver's licenses and permits. Section 57-3-610, 1976 Code, as amended. |
| 4150100001 | M/V LICENSE-REG PLATES TITLES | |
| 4150100002 | M/V LICENSE- LICENSES/PERMITS | |
| 4150100004 | M/V LICENSE-UNCLASS REVENUE | |
| 4150100006 | M/V LICENSE- REGISTRATION FEES | |
| 4150100007 | M/V LICENSE-TRANSFERS | |
| 4150100008 | M/V LICENSE-DUPLICATES | |
| 4150100009 | M/V LICENSE-PENALTIES | |
| 4150100010 | M/V LICENSE-EXCESS FEES | |
| 4150100011 | M/V LICENSE-BACK FEES | |
| 4150100012 | M/V LICENSE-PERSONALIZED FEES | |
| 4150100013 | M/V LICENSE-REPLACEMENT FEES | |
| 4150100014 | M/V LICENSE-SAMPLE FEES | |
| 4150100015 | M/V LICENSE-COLLEGE FEES | |
| 4150100016 | M/V LICENSE-TITLE FEES | |
| 4150100017 | M/V LICENSE-TEMPORARY PLATES | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|--|
| 4150100019 | M/V LICENSE-IRP PLATES | |
| 4150100020 | M/V LICENSE-KNOWLEDGE TESTS | |
| 4150100021 | M/V LICENSE-DRIVER LICENSE FEES | |
| 4150100022 | M/V LICENSE-ID CARDS | |
| 4150100023 | M/V LICENSE-BEGINNERS PERMITS | |
| 4150100026 | M/V LICENSE-CDL FEES | |
| 4150100027 | M/V LICENSE-TRANSPORTER PERMITS | |
| 4150100028 | M/V LICENSE-PROD/HNDL OF LIC PLATES | |
| 4150100029 | M/V LICENSE-TRAILER REG | |
| 4150100030 | M/V LICENSE-DMV COST RECOVERY | |
| 4150110000 | CLASS-C LICENSE DECAL FEE | Fees collected by the Public Service Commission from motor vehicle carriers that have Class C Certificates. Section 58-23-1080. |
| 4150120000 | INFRASTRUCTURE MAINTENANCE FEE | Revenue received from fees created per Act 40 – SC Infrastructure & Economic Development Reform. |
| 4150120001 | INFRASTRUCTURE MAINTENANCE FEE - OUT OF STATE REG | Revenue source created per Act 40 - SC Infrastructure & Economic Development reform Act. Once time 5% or \$250 max charge for vehicles registering in South Carolina from another state. |
| 4150120002 | ROAD USE FEE - NON-GAS POWERED VEHICLES | Revenue received from road use fees created per Act 40 § 6 for non-gas powered motor vehicles. |
| 4150120003 | ROAD USE FEE - HYBRID POWERED VEHICLES | Revenue received from road use fees created per Act 40 § 6 for hybrid powered motor vehicles. |
| 4150120004 | ROAD USE FEE - LARGE COMMERCIAL MOTOR VEHICLES | Revenue received from road use fees created per Act 40 § 8(A) § 12-37-2850 for large commercial motor vehicles. |
| 4150130000 | DHPT-OTHER PERMITS | 4150130000 - 4150130003: Various permits issued to authorize the operation of certain vehicles or the sale of certain goods or services. |
| 4150130001 | DHPT-OTHER PERMITS OVERSIZE/WEIGHT VEH | |
| 4150130002 | DHPT OUTDOOR ADVERTISING PERMITS | |
| 4150130003 | DHPT-VEGATATION MAINTENANCE AGREEMENT | |
| 4150140000 | INTERSTATE MOTOR CARRIER FEE | 4150140000 - 4150140001: Fee charged for registration of interstate authority by motor carriers, Section 58-23-640, 1976 code as amended. |
| 4150140001 | INTERSTATE MOTOR CARRIER REG FEES | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4150150000 | MOTOR VEHICLE INSPECTION FEES | Fees collected for certificates issued to business establishments authorizing the inspection of motor vehicles. |
| 4150160000 | MISC VEHICLE PERMITS | 4150160000 - 4150160004: Various permits issued to authorize the operation of certain vehicles or the sale of certain goods or services. |
| 4150160001 | MISC VEHICLE PERMITS OVERSIZE&OVERWT VEH | |
| 4150160002 | MISC VEHICLE PERMITS HANDICAPPED PLACARD | |
| 4150160003 | MISC VEHICLE PERMITS GOLF CART PERMIT | |
| 4150160004 | MISC VEHICLE PERMITS DEALER PERMITS RET | |
| 4150170000 | FINANCIAL RESPONSIBILITY FEES | 4150170000 - 4150170001: Fees charged for the reinstatement of vehicle plates after failure by the owner to meet certain rules or regulations. |
| 4150170001 | FINANCIAL RESP FEE-DMV REINSTATEMENT | |
| 4150180000 | MOTOR FUEL LICENSES | License issued to Motor Fuel Suppliers and Importers. Section 12-28-1100, 1976 Code. 1702. |
| 4150190000 | GUN LIC-PRIV DET SEC | 4150190000 - 4150190002: Licenses and/or registrations issued by State Law Enforcement Division to private security/detectives and gun dealers. Section 21-31-130 and Section 40-17-10, 1976 Code as amended. |
| 4150190001 | LICENSE-GUN DEALER | |
| 4150190002 | LICENSE-PRIVATE DETECTIVE/SECURITY FEES | |
| 4150200000 | CWP INSTRUCTOR CERTIFICATE FEE | The State Law Enforcement Division is authorized to charge a fee for the issuance of a certified concealable weapons permit instructor certificate. Proviso 56DD.36, 2003-04 Appropriation Act. |
| 4150210000 | CONCEALED WEAPON PERMIT | Permit issued by State Law Enforcement Division for the carrying of concealed weapons. Section 23-31-120, 1976 Code as amended. |
| 4150230000 | TOLL ROAD FEE | Toll collected from users of toll roads. Revenue used to defray the cost of the project. |
| 4150230001 | TOLL - MAINTENANCE | Revenue received for maintenance on toll roads. |
| 4150230002 | TOLL - TRANSPONDERS | Revenue received from the sale of transponders. |
| 4150240000 | MOTOR VEHICLE DEALER CLOSING FEE | Every motor vehicle dealer charging closing fees on a motor vehicle sales contract shall pay a one-time registration fee each state fiscal year to the Department of Consumer Affairs. Section 37-2-307, 1976 Code. |
| 4150250000 | POLYGRAPH OPERATOR LICENSE | License issued by SLED to individuals who are qualified to operate a polygraph machine Section 4-53-90, 1976 Code. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|--|
| 4150260000 | STATE CONSTABLE LIC FEE | Fees collected (by authority of Act 475 of 1983) from all state constables appointed without additional compensation pursuant to provisions of Section 23-1-60 and for renewal applications, except for employees of the State or any political subdivision appointed in line of duty. |
| 4150270000 | CONVICTED VIOLENT OFFENDER FEE | Fee collected from convicted violent offenders, who are currently on parole/probation. |
| 4150280000 | ADMINISTRATIVE MONITORING FEE | Administrative Fee collected for monitoring individuals who are currently on parole. |
| 4160010000 | INSURANCE LICENSE | 4160010000 - 4160010009: A license issued by the Insurance Department to insurance agents. |
| 4160010001 | INS AGENTS LICENSE | |
| 4160010002 | INS ADJUSTORS LICENSE | |
| 4160010003 | INS BROKERS LICENSE | |
| 4160010004 | INS FIXED LICENSE | |
| 4160010005 | INS AGENCY LICENSE | |
| 4160010006 | INS APPRAISERS LICENSE | |
| 4160010007 | PRIVATE UTILIZATION REVIEW AGENTS FEE | |
| 4160010008 | REINSURANCE INTERMEDIARY LICENSE FEES | |
| 4160010009 | SERVICE CONTRACT PROVIDER FEE | |
| 4160020000 | BAIL BONDSMAN RUNNER LICENSE | License issued by the Insurance Department to bail bondsman and runners. Section 38-63-110, 1976 Code. |
| 4160030000 | PROF & OCCUPATION EXAM FEE | A fee collected from individuals for an examination under the Department of Labor, Licensing and Regulation. The fee does not include any separate fees as may be required for application or license. See also 4160050000, 4160060000, or 4160580000. |
| 4160040000 | W COMP SELF INS APPL FEE | Fee collected by Workers' Compensation from applicants seeking "Self Insurer" status under Workers' Compensation Act. |
| 4160050000 | PROFESS & OCCUPATION APPL, EXAM/LICENSE FEE | An all inclusive fee for those boards and commissions under the Department of Labor, Licensing and Regulation who do not require separate fees for an application, examination or license. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4160060000 | PROF & OCCUP APPL FEE | For an application for individuals or entities applying to agencies in the Department of Labor, Licensing and Regulation for a new or initial license. The fee does not include any separate fees as may be required for examination or license. See also 4160050000, 4160580000 or 4160030000. |
| 4160070000 | PRENEED BURIAL CONTRACT FEE | A contract fee collected by the Department of Consumer Affairs on each preneed contract sold by a licensed provider. Section 32-7-50, 1976 Code. |
| 4160080000 | CREDIT CARD FILING FEE | Credit card notification filing fee collected from every creditor engaged in this state in making consumer loans pursuant to a lender credit card or similar arrangement. Section 37-3-306, 1976 Code. |
| 4160090000 | CERTIFICATE OF AUTHORITY FEE | Fee collected from any person engaged in selling, furnishing, or making available to members, either as principal or agent, motor club services. Section 39-61-70, 1976 Code. |
| 4160100000 | MOTOR CLUB REPRESENTATIVE FEE | Fee collected from any individual designated by the club who acts or aids in any manner in the solicitation, negotiation, or renewal of service contracts. Section 39-61-120, 1976 Code. |
| 4160110000 | ATHLETE AGENT FEE | Registration fee collected from athlete agents. Section 59-102-20, 1976 Code. |
| 4160120000 | PROFESSIONAL EMPLOYER ORG./STAFF LEASING SERV. FEE | Fees collected by the Department of Consumer Affairs for the regulation of PEO/Staff Leasing Services. Section 40-68-30, 1976 Code, as amended. |
| 4160130000 | DEFERRED PRESENTATION INVESTIGATION FEE | 4160130000 - 4160130001: Fee collected when applying for a deferred presentment/checking services license. Section 34-41-40, 1976 Code. |
| 4160130001 | CHECK CASHING SERVICE INVESTIGATION FEE | |
| 4160140000 | DEFERRED PRESENTATION EXAM FEE | 4160140000 - 4160140001: Fee charged by the State Board of Financial Institutions to deferred presentment/check cashing services for the examination of licensees records. |
| 4160140001 | CHECK CASHING SERVICE EXAM FEE | |
| 4160150000 | PRENEED FUNERAL LOSS REIMBURSEMENT FEE | The five dollar portion of a contract fee and the one hundred dollar portion of a license renewal fee collected by the Department of Consumer Affairs and allocated to the Preneed Funeral Loss Reimbursement Fund. Section 32-7-50, 1976 Code. |
| 4160160000 | LEC CONTRIBUTIONS | 4160160000 - 4160160001: Distributions issued to local exchange carriers to recover revenues lost through the concurrent reduction of the Intrastate Switched Access Rates. Section 58-9-280, 1976 Code as amended. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4160160001 | LEC CONTRIBUTIONS - LATE FEES | |
| 4160170000 | UNIVERSAL SERVICE FUND CONTRIBUTIONS | 4160170000 - 4160170001: Distribution issued to eligible telecommunications carriers to recover revenues lost through the elimination of implicit subsidies. Section 58-9-280, 1976 Code as amended. |
| 4160170001 | UNIVERSAL SERVICE FUND CONTRIBUTIONS-LATE FEES | |
| 4160180000 | FIREWORKS LICENSES | An annual license required for wholesalers and jobbers selling fireworks within the State of South Carolina. Section 23-35-70, 1976 Code. |
| 4160190000 | COIN OPERATED DEVICES LIC | 4160190000 - 4160190002: Various licenses required for the use of coin operated machines, for the playing of music, games or amusement. |
| 4160190001 | COIN OP DEVICES LIC PENALTIES | |
| 4160190002 | COIN OP DEVICES LIC VIDEO POKER PMTS | |
| 4160200000 | MORTGAGE BROKER RECORDS AMENDMENT FEES | A license fee collected by Department of Consumer Affairs from mortgage brokers to make changes to their records. |
| 4160210000 | LIQUID PETRO GAS FEE | License issued to dealers of liquid petroleum gas. Section 39-43-50, 1976 Code. |
| 4160230000 | FINANCE CO LICENSE | 4160230000 - 4160230004: A license issued to companies that are engaged in the finance business. |
| 4160230001 | CONS:R/S APPLICATION FEE | |
| 4160230002 | CONS:R/S ANNUAL FEE | |
| 4160230003 | SUPERVISED BRANCH APP FEES | Supervised Lender branch office license application fees received by the Board of Financial Institutions. |
| 4160230004 | SUPERVISED BRANCH RENEWAL FEES | Supervised Lender branch office license renewal fees received by the Board of Financial Institutions. |
| 4160250000 | PROFESS & OCCUPATION SHOP, FACIL OR BRANCH LIC | A fee collected to issue a license or permit to operate a shop, facility or branch office for professions and occupations in the Department of Labor, Licensing and Regulation. |
| 4160260000 | COSMETOLOGY SHOP LICENSE | A license issued by the Board of Cosmetic Art Examiners to operate a shop. Section 40-13-240, 1976 Code. |
| 4160270000 | PROFESS & OCCUPATION LICENSE FOR A SCHOOL | A license fee collected for the operation of a school issued by boards and commissions in the Department of Labor, Licensing, and Regulation. |
| 4160300000 | CONTRACTOR LICENSE | License issued to general and mechanical contractors by the Contractors Licensing Board. Section 40-11-170, 1976 Code. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|--|
| 4160310000 | HOME HEALTH AGENCY LICENSE | Fee collected for license issued by DHEC for operation of a private Home Health Agency. Section 44-1-200, 44-1-210, 1976 Code. |
| 4160320000 | PRENEED BURIAL CONTRACT LICENSE | A license fee collected by the Department of Consumer Affairs for a license to sell preneed contracts. Section 32-7-50, 1976 Code. |
| 4160320001 | PRENEED BURIAL CONTRACT LICENSE RENEWAL | A license fee collected by the Department of Consumer Affairs to renew a license to sell preneed contracts. Section 37-2-50, 1976 Code. |
| 4160330000 | EXPLOSIVE USE PERMIT | Permit fee charged to certify or license persons selling, storing, or using explosives and to provide penalties for violations. Section 23-36-40, 1976 Code. |
| 4160340000 | PAWNBROKER CERTIFICATE OF AUTH | A Certificate of Authority issued by the Consumer Affairs Commission to pawnbrokers. Section 40-39-120, 1976 Code of Laws. |
| 4160350000 | MORTGAGE BROKER REGIS FEE | 4160350000 - 4160350001: A license fee collected by Department of Consumer Affairs from mortgage brokers engaging in the business of processing, placing, or negotiating a mortgage or offering to process, place, or negotiate a mortgage. Section 40-58-30, 1976 Code of Laws. |
| 4160350001 | MORTGAGE BROKER INIT PROC FEE | |
| 4160360000 | LOBBYIST REGISTRATION FEE | A registration fee collected from a person who acts as a lobbyist or corporate entity that will have lobbyist act on their behalf before the General Assembly of South Carolina. Rules of The House of Representatives for the 1991 and 1992 Sessions of the General Assembly. |
| 4160370000 | PEST CONTROL BUSINESS LICENSE | Business license issued to structural pest control businesses by Clemson University - Public Service Activities. Proviso 61.4, 1991-92 Appropriation Act. |
| 4160380000 | LICENSE PERMIT FEES-FIRE EQUIPMENT | The Division of State Fire Marshal is authorized to charge a license fee of one hundred dollars for all class fire equipment licenses issued by the Division of State Fire Marshal and a permit fee of twenty-five dollars for all class fire equipment permits issued by the Division of State Fire Marshal. Section 23-9-45, 1976 Code as amended. |
| 4160390000 | CONTINUING CARE RETIREMENT COMMUNITY LICENSE | Fee collected for license issued by the Consumer Affairs Commission for operation of a Continuing Care Retirement Community. Section 37-11-30, 37-11-50, 1976 Code. |
| 4160400000 | BINGO LICENSE | License to manufacture, distribute or use bingo cards and for the privilege of engaging in the business as a bingo promoter. Section 12-21-3950, 12-21-4240, 1976 Code. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|---|
| 4160410000 | CREDIT COUNSELING ORGANIZATION FEE | 4160410000 - 4160410001: Fee collected for license issued to a credit counseling organization, Section 37-7-104, 1976 Code. |
| 4160410001 | CREDIT COUNSEL INVESTIGATION FEE | |
| 4160420000 | BUNGEE JUMP FACILITY FEE | Fees collected for permit issued by the Department of Labor, Licensing, and Regulation for the operation of a bungee jump facility. Section 52-19-60, 1976 Code. |
| 4160430000 | DEFERRED PRESENTATION APPL FEE | 4160430000 - 4160430003: Fee collected when applying for a deferred presentment/check cashing services license. Section 34-39-150, 1976 Code. |
| 4160430001 | CHECK CASH SERV APPL FEE | |
| 4160430002 | DEFERRED BRANCH APP FEES | Deferred Presentment branch office license application fees received by the Board of Financial Institutions. |
| 4160430003 | CHECK BRANCH APP FEES | Check Cashing branch office license application fees received by the Board of Financial Institutions. |
| 4160440000 | DEFERRED PRESENTATION ANNUAL FEE | 4160440000 - 4160440004: A license issued by the State Board of Financial Institutions to deferred presentment/check cashing services. Section 34-39-150, 1976 Code. |
| 4160440001 | CHECK CASHING SERVICE ANNUAL FEE | |
| 4160440002 | DEFERRED BRANCH RENEWAL FEES | Deferred Presentment branch office license renewal fees received by the Board of Financial Institutions. |
| 4160440003 | CHECK BRANCH RENEWAL FEES | Check Cashing branch office license renewal fees received by the Board of Financial Institutions. |
| 4160440004 | SUPERVISED BRANCH INVESTIGATION | Supervised branch office investigation fees received by the Board of Financial Institutions. |
| 4160450000 | PREPAID LEGAL SERVICES FEE | 4160450000 - 4160450001: A registration fee collected by Consumer Affairs Commission from a person or entity offering prepaid legal services to the general public or a segment of the general public. Section 37-16-40, 1976 Code. |
| 4160450001 | PREPAID LEGAL SERVICES FEE-LEGAL REP FEE | |
| 4160460000 | DISCOUNT MEDICAL PLAN ORGANIZATION FEE | Registration fee collected from discount medical plan organizations, marketers, and representatives engaged in the sale, marketing, promotion, advertisement, or distribution of discount medical plans or other purchasing devices or mechanisms. Section 37-17-40, 1976 Code. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4160470000 | MODULAR CERTIFICATION LABEL FEE | A fee charged for the certification label that is permanently affixed to each transportable section of each factory built modular structure for sale within the state. Section 23-41-80, 1976 Code. |
| 4160480000 | ELEVATOR FEES | Operating permit issued by Department of Labor, Licensing, and Regulation to the owner of an elevator or similar device. Section 41-16-140, 1976 Code. |
| 4160490000 | AMUSEMENT RIDE FEE | Operating permit issued by Department of Labor, Licensing, and Regulation to the owner of an amusement device used at carnivals, fairs, and amusement parks. Section 41-18-120, 1976 Code of Laws. |
| 4160500000 | PROFESS & OCCUPATION APPL FOR SPECIALTY CERTIF | An application fee for a specialty, certification or official recognition issued by boards and commissions in the Department of Labor, Licensing, and Regulation. This fee may include the issuance of an initial license. |
| 4160510000 | NONCOMMERCIAL PESTICIDE APPLICATOR FEE | Fees charged by Clemson University Public Service Activities for noncommercial pesticide applicators annual licensing fee of fifty dollars. 2009-2010 Appropriations Act. |
| 4160520000 | MORTGAGE ORIGINATOR LICENSE | A license fee collected by Department of Consumer Affairs from mortgage originators engaging in the business of processing, placing, or negotiating a mortgage or offering to process, place, or negotiate a mortgage. Section 40-58-30, 1976 Code of Laws. |
| 4160530000 | MORTGAGE BROKER BRANCH/SATELLITE OFFICE FEE | 4160530000 - 4160530002: A fee collected by Department of Consumer Affairs from a mortgage broker licensee for each branch or satellite location. Section 40-58-100, 1976 Code of Laws. |
| 4160530001 | MORTGAGE BROKER SATELLITE OFFICE FEE | |
| 4160530002 | MORTGAGE BROKER BRANCH OFFICE FEE | |
| 4160540000 | CREDIT COUNSELOR FEE | Application fee for licensing as a credit counselor. Section 37-7-104, 1976 Code. |
| 4160550000 | PROFESS & OCCUPATION LIC RENEWAL FEE | 4160550000 - 4160550002: Professional and occupational license renewal, re-registration, reactivation, reinstatements for individuals and entities by various boards, commissions, and agencies. |
| 4160550001 | TATTOOING LICENSE AND INSPECTION FEE | |
| 4160550002 | BODY PIERCING LICENSE FEE | |

| REVENUE GENERAL LEDGER ACCOUNTS | | |
|---------------------------------|---|--|
| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
| 4160560000 | PROFESS & OCCUPATION APPRENTICE, TEMP, PROVIS LIC | Licenses or permits issued under the Department of Labor, Licensing and Regulation for those who will serve in an apprentice or temporary status, or in a limited license capacity, or under provisional license conditions. This includes any application fee. |
| 4160570000 | ARBITRATION & MEDIATION CERTIFICATION FEES | Annual certification fee collected by the Board of Arbitrator and Mediator Certification from licensed arbitrators and mediators. |
| 4160580000 | PROFESS & OCCUPATION LIC FEE | A new or initial license, permit or special license fee issued under the Department of Labor, Licensing and Regulation. This fee is for the issuance of a new license only and does not include any separate fees as may be required for an application or exam. |
| 4160590000 | FERTILIZER INSPECTION FEE | Fees charged by Clemson University Public Service Activities of one dollar and fifty cents per ton for inspection of commercial fertilizer sold or distributed in this state for Fiscal year 2009-2010. 2009-2010 Appropriation Act. |
| 4160600000 | LIME INSPECTION FEE | Fees charged by Clemson University Public Service Activities of fifty cents per ton for Agricultural Liming Materials sold or distributed in this state. 2009-2010 Appropriation Act. |
| 4160610000 | MORT LENDER LICENSE | 4160610000 - 4160610002: A license fee collected by the Board of Financial Institutions from mortgage lenders, for both new licenses and renewals |
| 4160610001 | MORT LENDER LICENSE - NEW | |
| 4160610002 | MORT LENDER LICENSE - RENEW | |
| 4160620000 | MORT LENDER BRANCH LICENSE | 4160620000 - 4160620002: A license fee collected by the Board of Financial Institutions from mortgage lender's branch locations, for both new licenses and renewals |
| 4160620001 | MORT LENDER BRANCH LICENSE - NEW | |
| 4160620002 | MORT LENDER BRANCH LICENSE - RENEW | |
| 4160630000 | MORT LOAN ORIGINATOR LICENSE | 4160630000 - 4160630002: A license fee collected by the Board of Financial Institutions from mortgage loan originator license, for both new licenses and renewal. |
| 4160630001 | MORT LOAN ORIGINATOR LICENSE - NEW | |
| 4160630002 | MORT LOAN ORIGINATOR LICENSE - RENEW | |
| 4160640000 | MORTGAGE EXAM FEE | Not currently used in SCEIS; recommended use would be for any fees collected in association with the Mortgage Loan Originator Test. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|-------------------------------------|---|
| 4170010000 | CHILD SUPPORT PROGRAM APPL FEE | The Department of Social Services is allowed to utilize the state share of federally required Application fees, collected from Non-Temporary Assistance for Needy Families Clients, in the Administration of the Child Support Enforcement Program. Proviso 13.2, 2002 Appropriation Act. |
| 4170020000 | MARRIAGE LICENSE FEE | Marriage license fees collected by probate judges and clerks of court and remitted to State Treasurer in accordance with Section 20-1-375, 1976 Code as amended. |
| 4210010000 | TOBACCO SETTLEMENTS | Distributions received by the state from a lawsuit with the tobacco companies. |
| 4220010000 | COURT FINE | 4220010000 - 4220010004: The portion of court fines from all courts designated for remittance to State General Fund or to be spent for a specific purpose will be classified under this code. |
| 4220010001 | COURT FINE-GENERAL SESSIONS | |
| 4220010002 | COURT FINE-MAGISTRATE | |
| 4220010003 | COURT FINE-MUNICIPAL | |
| 4220010004 | COURT FINES - SANCTIONS | |
| 4220020000 | UNFAIR TRADE PRAC CIVIL PENALTY | 4220020000 - 4220020003: Penalty for violations of unfair trade practice. |
| 4220020001 | WIC CIVIL PENALTIES ASSESSED | |
| 4220020002 | WIC CLIENT POST PAYMENT COLLECTIONS | |
| 4220020003 | WIC VENDOR POST PAYMENT COLLECTIONS | |
| 4220040000 | SECURITIES ADMIN FINE | Administrative fines imposed by the Securities Commissioner for violation of securities laws, Section 35-1-1475, 1976 Code. |
| 4220050000 | PUBLIC CHARITIES FINES | Fines assessed for violations of the South Carolina Solicitation of Charitable Funds Act. Section 33-56-160, 1976 Code. |
| 4220060000 | COMMTY CORR PLAN ASSESSMENT | An assessment, which is in addition to any other fine or cost, imposed on a person who is convicted, pleads guilty as nolo contendere or forfeits bonds. Section 24-23-210, 1976 Code as amended. |
| 4220070000 | LATE REPORT FINES | Administrative fines imposed by the Board of Financial Institutions for failure to file, or filing an incomplete annual report. |
| 4220080000 | CONTINUING EDUCATION FINES | Not currently used in SCEIS; recommended use would be for any fines associated with the lack of required continuing education hours necessary for a particular license. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4220090000 | MORTGAGE LEND ADMIN PENALTY | Administrative fines imposed by the Board of Financial Institutions for violation of mortgage lending laws. |
| 4220100000 | FINE PROHIBITED ACTION VIOL COMM ORDER | Administrative fines/penalties that occur as a result of Violations of Commission Orders. |
| 4220110000 | CONDITIONAL DISCHARGE GENERAL SESSIONS | 4220110000 - 4220130000: Fees collected by the Prosecution Coordination Commission for defendants that have entered the conditional discharge program. |
| 4220120000 | CONDITIONAL DISCHARGE MAGISTRATE | |
| 4220130000 | CONDITIONAL DISCHARGE MUNICIPALITY | |
| 4220140000 | IMMIGRATION FEES | Not currently used in SCEIS; recommended use would be for any fees collected in association with immigration related activities. |
| 4221010000 | SAFE DRK WATER ACT FINE | Fine for violations of the Safe Drink Water Act. |
| 4221020000 | POLL CONTROL ACT FINE | Fines imposed for the violation of the Pollution Control Act. |
| 4221040000 | HOSP & NRSNG HOME PENALTY | 4221040000 - 4221040002: Penalty assessed for violation of regulations pertaining to hospitals and nursing homes. |
| 4221040001 | CIVIL MONETARY PENALTIES | |
| 4221040002 | NURSING HOME BED PENALTIES | |
| 4221050000 | HAZARD WASTE VIOL PENALTY | 4221050000 - 4221050001: Penalties assessed for violation of regulations pertaining to hazardous waste. |
| 4221050001 | UNDERGROUND STORAGE TANK CIVIL PENALTIES | |
| 4221060000 | RADIOACTIVE WASTE VIOL PENALTY | Penalties assessed for violation of regulations pertaining to radioactive waste. |
| 4221070000 | HEARING AID DLR LIC PENALTY | Penalty assessed for late payment of hearing aid dealers license fee. |
| 4221080000 | EMPLOYEE REG VIOL PENALTY | Penalty assessed on an employee for violation of departmental regulations. Includes assessment for replacement of lost departmental property. |
| 4221090000 | COASTAL ZONE MGNT PLAN PENALTY | Penalty assessed for violation of the rules and regulations under the Coastal Zone Management Plan under Act 123 of 1977 as amended. |
| 4221100000 | DRUG CONTROL REGISTRATION LATE PENALTY | Penalty assessed for late registration of drug control operations. |
| 4222010000 | STOP ORDER PENALTY | Penalties collected on an order to discontinue the sale of certain consumer products where standards are not being met. |
| 4222020000 | GAME & FISH VIOLATION FINE | Fine assessed for violation of state game and fish laws. |
| 4222030000 | BOATING VIOLATION FINE | Fine assessed for violation of state boating laws. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4222040000 | PESTICIDE PENALTY FEES | Fine assessed for violation of the Pesticide Control Act. Section 46-13-180, 1976 Code. |
| 4223010000 | INS ADMIN PENALTY | Penalties collected from insurance companies that do not file reports in a timely manner or file incorrectly with the Insurance Department. |
| 4223020000 | LABOR SAFETY ACT FINE | Fines for violations of the Labor Safety Act. |
| 4223030000 | W COMP FILING VIOL PENALTY | Penalties assessed by Workers' Compensation Commission against parties of Workers' Compensation cases being heard, for failure to meet legal filing requirements. |
| 4223040000 | ELEVATOR FINES | Fine assessed for violation of the South Carolina Elevator code. Section 41-16-110, 1976 Code. |
| 4223050000 | WAGE CLAIM VIOLATION FINE | Fine assessed for violation of the Payment of Wages Law. Sections 41-10-80 and 41-10-90, 1976 Code. |
| 4223060000 | PROFESSIONAL & OCCUPATIONAL VIOL FINE | 4223060000 - 4223060002: Fine assessed for violation of Professional and Occupational Licensing codes and regulations. |
| 4223060001 | TATTOOING PENALTY | |
| 4223060002 | BODY PIERCING PENALTY | |
| 4223070000 | AMUSEMENT RIDE FINE | Fine assessed for violation of the South Carolina Amusement Rides Safety Code. Section 41-18-150, 1976 Code. |
| 4223080000 | LATE FILING PENALTY | 4223080000 - 4223080002: Penalty assessed for failure to file or to file late a statement required or license renewal required by code or regulation. |
| 4223080001 | LATE FILING PENALTY - SETOFF DEBT | |
| 4223080002 | LATE FILING PENALTY - GEAR INCOME | |
| 4223090000 | RETURNED ITEMS LRA | 4223090000 - 4223090001: Fines assessed for the violation of State laws and other fees and penalties levied by Department of Revenue. |
| 4223090001 | DISHONORED CHECKS COLLECTION FEES | |
| 4223100000 | INSURANCE FRAUD PENALTIES, COSTS & SETTLEMENTS | Penalty assessed for violation of State Insurance Laws. Section 38-55-550, 1976 Code. |
| 4223110000 | COMMUNICATIONS ACT PENALTIES | Communications self-reporting fine to comply with an order concerning the state Communications Act – Penalties for failure to meet performance. Public Service Commission Order Number 2002-77, Docket Number 2001-209-C. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|---|
| 4223120000 | ENFORCEMENT/ADMINISTRATIVE FEE | The State Ethics Commission may levy an enforcement/administrative fee to all individuals who are found in violation, or who admit to violations, of The Ethics, Government Accountability and Campaign Reform Act of 1991 to reimburse the Commission for costs associated with the investigation of and hearings into those violations. Proviso 65.2, 2003-04 Appropriation Act. |
| 4223130000 | PRENEED FUNERAL LOSS REIMBURSE CIVIL PENALTY | The ten dollar civil penalty assessed by the Department of Consumer Affairs for each preneed contract sold if the listing or fees collected are not sent to the Department within sixty days of the last day of the month when the contract was sold. The monies collected as civil penalties must be deposited in the Preneed Funeral Loss Reimbursement Fund. Section 32-7-50, 1976 Code. |
| 4224010000 | ALCOHOLIC LIQUOR FINE | Fine imposed for the violation of Alcoholic Liquor Laws. |
| 4224020000 | BEER AND WINE FINE | Fines imposed for the violation of Beer and Wine Laws. |
| 4224030000 | TOBACCO FINES | Fines imposed for the violation of Tobacco Laws. |
| 4225010000 | CONVICTION SURCHARGE | A surcharge on all fines, forfeitures, escheatments or other monetary penalties for misdemeanor traffic offenses or non-traffic violations. Proviso 73.3, 2003-04 Appropriation Act. |
| 4225020000 | PUBLIC SAFETY FINE | Fines imposed for Traffic Safety violations on Agency or Department grounds. |
| 4225030000 | LITTER CONTROL FINES | Fines assessed for the violation of dumping litter or other solid waste on public or private property. Section 16-11-700, 1976 Code as amended. |
| 4225040000 | DRUG CONVICTION SURCHARGE | A surcharge on all fines, forfeitures, escheatments or other monetary penalties for misdemeanor or felony drug offenses. Proviso 33.7, 2003.04 Appropriation Act. |
| 4225050000 | MOTOR VEHICLE IMMOBILIZATION FEE | The court must assess a fee of forty dollars for each motor vehicle owned by or registered to the person convicted of a second or subsequent violation of Section 56-5-2930, 56-5-2933 or 56-5-2945. Section 56-5-2942, 1976 Code. |
| 4225070000 | VICTIM RESTITUTION FEE | 4225070000 - 4225070003: Prisoner earnings withheld by Department of Corrections for payment to victim in accordance with Section 24-3-20 and 24-3-40, 1976 Code as amended. |
| 4225070001 | VICTIM RESTITUTION FEE-BD ORDERED | |
| 4225070002 | VICTIM RESTITUTION FEE-DACOR | |
| 4225070003 | VICTIM RESTITUTION FEE-DORA | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|--|
| 4225080000 | TRAFFIC ED PROG APP FEE - MAGISTRATE | Funds received by a state agency from the application fee that county treasurers submit to the State Treasurer as authorized by Code of Laws, Section 17-22-350(A) and allocated by the State Treasurer pursuant of Code of Laws, Section 17-22-350(B). |
| 4225090000 | TRAFFIC ED PROG APP FEE - MUNICIPALITY | Funds received by a state agency from the application fee that city treasurers submit to the State Treasurer as authorized by Code of Laws, Section 17-22-350(A) and allocated by the State Treasurer pursuant of Code of Laws, Section 17-22-350(C). |
| 4225100000 | DUI/DUAC BREATHALYZER TEST CONVICTION FEE COUNTY | Funds collected from a twenty-five dollars conviction fee that county treasurers submit to the State Treasurer. The fees collected from the county treasurers are transferred by the State Treasurer to SLED pursuant to Code of Laws, Section 56-5-2950(E). |
| 4225110000 | DUI/DUAC BREATHALYZER TEST CONVICTION FEE CITY | Funds collected from a twenty-five dollars conviction fee that municipal treasurers submit to the State Treasurer. The fees collected from the municipal treasurers are transferred by the State Treasurer to SLED pursuant to Code of Laws, Section 56-5-2950(E). |
| 4225120000 | OFFENDER DRUG TESTING FEE | Administrative Fee collected for conducting drug tests on individuals who are currently on parole. |
| 4225130000 | PUBLIC SERVICE EMPLOYMENT SET-UP FEE | Administrative Fee collected for setting up employment opportunities for individuals who are currently on parole. |
| 4226010000 | PENALTIES-FORFEITURES | 4226010000 - 4226010002: Fines assessed for the violation of State laws governing vehicle use and other fees and penalties levied by the Department of Public Safety. |
| 4226010001 | PENALTIES-VEHICLE WT VIOLATIONS | |
| 4226010002 | PENALTIES-DRIVER REINSTATEMENT FEE | |
| 4226020000 | OTHER PENALTIES, COST & SETTLEMENTS | Distributions received by the State from a court order or bankruptcy settlement. |
| 4226030000 | PENALTY FOR VIOLATING DEPARTMENT RULES | Fine assessed on a person who after notice violates, disobeys, or refuses, omits, or neglects to comply with a regulation of the Department of Health and Environmental Control. Section 44-1-150, 1976 Code. |
| 4230010000 | FORFEITED MONIES | 4230010000 - 4230010002: Monies forfeited to the state. |
| 4230010001 | FORFEITED MONIES - STATE SOURCES | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|---|---|
| 4230010002 | FORFEITED MONIES - FEDERAL SOURCES | |
| 4230020000 | FORFEITURE OF CONVEYANCES-ILLEGAL DRUGS | Proceeds from sale of forfeited conveyances (trailers, aircraft, motor vehicles and water going vessels) used to transport illegal drugs under South Carolina Code 44-53-530. |
| 4230030000 | UNCLAIMED CHECKS SECTION 11-5-110 | Checks issued by the Treasurer for payment of claims that have not been presented for payment within two years are covered back into the state treasury annually. Section 11-5-110, 1976 Code. |
| 4280010000 | FED GRANT SUBCONTRACT OTHER ENTITIES | To designate all federal funds received for other entities (not state agencies) on a sub-contract or sub-grant basis. |
| 4280020000 | FEDERAL OPERATING GRANTS-RESTRICTED | 4280020000 - 4280025000: To designate federal operating grant funds that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be an operating grant if the funds may be used for <i>either</i> operating expenses or capital expenses at the discretion of the recipient. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award. |
| 4280020002 | FED GRANT DEP TO GRANTEE | |
| 4280020003 | HUD ADMINISTRATIVE FEES EARNED | |
| 4280020004 | INTERMODAL FED OPER GRANTS - RESTRICTED | To record and segregate Intermodal (or Mass Transit) Restricted Operating Grants. |
| 4280025000 | FEDERAL GRANT - CORONAVIRUS RELIEF FUND | To record Coronavirus Relief Fund (CRF) distributions received by state agencies under CFDA # 21.019. |
| 4280030000 | FEDERAL TITLE XX REIMB | To designate all federal funds received as reimbursements on Title XX sub-contracts or sub-grants. |
| 4280040000 | MEDICAID FFP INCENTIVE REBATE | To designate all federal funds received as recovery of Medicaid Federal Financial Participation (FFP) previously withheld. |
| 4280050000 | FOOD STAMP PROJ FAIR RECOVERIES | 4280050000 - 4280050001: Collections for over-payments or over-authorization of benefits in the food stamp program. |
| 4280050001 | HOUSING ASST FRAUD REPYMT | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|---------------------------------------|---|
| 4280060000 | TITLE IV-D RECOVERIES-FEDERAL | Funds collected under the Child Support Enforcement Program (Title IV-D) which are not state funds but are retained by Department of Social Services. General Appropriation Act. |
| 4280070000 | FEDERAL GRANTS-UNRESTRICTED | To designate Federal grant funds that are not restricted for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). |
| 4280080000 | FEDERAL CAPITAL GRANTS-RESTRICTED | To designate federal capital grant funds that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be a capital grant if the grantor requires the funds to be used only for capital expenses. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award. |
| 4280090000 | POWER COMMISSION FEE | Revenue received annually from U. S. Government. State's share of net receipts from use of National Forests. Section 17, Federal Power Act (49 Stat. 838). |
| 4290010000 | MEDICAID PROGRAM AUDIT REIMBURSEMENT | To designate all federal funds received as reimbursement of expenses incurred for audits of the medical assistance program. |
| 4290030000 | FEE-FEDERAL AGENCIES | 4290030000 - 4290040000: To designate revenue received from Federal agencies for patent/copyright fee, license fee, land use fee, vital record fee, patient and laboratory fee. |
| 4290040000 | RENTAL ASSISTANCE PORTABILITY IN FEES | |
| 4290050000 | INDIRECT COST GENERAL FUND-OTHER | To designate the indirect costs recovered and deposited to the General Fund from funding sources other than Federal. See G/L account 4300040000 for recoveries from Federal Fund sources. |
| 4300010000 | OTHER OPERATING GRANTS-RESTRICTED | To designate operating grant funds received from an entity other than the Federal government that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be an operating grant if the funds may be used for <i>either</i> operating expenses or capital expenses at the discretion of the recipient. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award. |

| REVENUE GENERAL LEDGER ACCOUNTS | | |
|---------------------------------|--|--|
| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
| 4300020000 | OTHER GRANTS-UNRESTRICTED | To designate grant funds received from an entity other than the Federal government that are not restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). |
| 4300030000 | OTHER CAPITAL GRANTS-RESTRICTED | To designate capital grant funds received from an entity other than the Federal government that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be a capital grant if the grantor requires the funds to be used only for capital expenses. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award. |
| 4300040000 | IDC RECOVERY ACCOUNT | To designate all indirect costs recovered for the State General Fund as authorized under federal regulations. See G/L account 4290050000 for recoveries from other than Federal Fund sources. |
| 4300041000 | CAFR-INDIRECT COST-RECORDED IN FUNCTIONS | FOR CAFR USE ONLY. |
| 4300042000 | CAFR-INDIRECT COSTS-RECORDED IN GEN GOVT | FOR CAFR USE ONLY. |
| 4300050000 | IDC J04 EQC DIVISIONAL OH REV TRANSFER | 4300050000 - 4300050003: Operating transfer of revenue between funds that is not specifically classified under another code. |
| 4300050001 | IDC J04 HS OH REV TRANSFER | |
| 4300050002 | IDC J04 STATE REV TRANSFER | |
| 4300050003 | IDC J04 OTHER REV TRANSFER | |
| 4300060000 | STATE OPERATING GRANTS - RESTRICTED | To designate operating grant funds received from the state that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be an operating grant if the funds may be used for either operating expenses or capital expenses at the discretion of the recipient. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award. |
| 4310010000 | FEES AND RECEIPTS-OTHER | To designate revenue received from private individuals or organizations as part of the cost of building or construction projects. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|---|
| 4310020000 | GENERAL CONTRIBUTIONS & DONATIONS-UNRESTRICTED | To designate contributions and donations that are not restricted by the contributor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). |
| 4310030000 | GENERAL OPER CONTRIB & DONATIONS-RESTRICTED | 4310030000 - 4310030001: To designate operating contributions and donations that are restricted by the contributor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A contribution/donation is considered to be operating if the funds may be used for <i>either</i> operating expenses or capital expenses at the discretion of the recipient. If a contribution/donation provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified by the contributor. |
| 4310030001 | CHECK OFF CONTRIBUTION | |
| 4310040000 | CONTRIBUTIONS-HOSPITALS & OTHER PROVIDERS | 4310040000 - 4310040005: Payments received by Department of Health and Human Services from hospitals and other providers to be used as matching funds on contracts. These payments include disproportionate share payments received from hospitals. |
| 4310040001 | CONTRIBUTIONS - HOSPITALS & OP - GENERAL | |
| 4310040002 | CONTRIBUTIONS - HOSPITALS & OP - DSH | |
| 4310040003 | CONTRIBUTIONS -SPONSORED MEDICAID WORKER | |
| 4310040004 | CONTRIBUTIONS - HOSPITAL - UPL | |
| 4310040005 | UPL NURSING HOME CONTRIBUTIONS | |
| 4310050000 | SCHOLARSHIP-PRIVATE SECTOR | Contributions and donations for scholarships received from the private sector. |
| 4310060000 | GENERAL CAP CONTRIB & DONATIONS-RESTRICTED | 4310060000 - 4310070010: To designate capital contributions and donations that are restricted by the contributor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A contribution/donation is considered to be capital if the contributor requires the funds to be used only for capital expenses. If a contribution/donation provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified by the contributor. |
| 4310069999 | IN KIND CONTRIBUTION REVENUE | |
| 4310070000 | EARLY PAYOFF FORGIVABLE DPA LOANS | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|--|
| 4310070010 | HOME - RECAPTURES | |
| 4310080000 | NON-CASH ASSET DONATIONS | |
| 4310081000 | NON-CASH NON-PROGRAMATIC ASSET DONATIONS | |
| 4350010000 | LOTTERY COMM PAYROLL PROCESS FEE | Fee charged to South Carolina Lottery Commission for payroll processing. Proviso 59.4, 2003 Appropriation Act. |
| 4350020000 | LITIG & CRT COST RECOV | Recoveries received for court costs from the losing party in court cases where the Attorney General is on the winning side. |
| 4350040000 | PARKING FEE | Fee charged for privilege of parking on State owned or leased property. |
| 4350050000 | PATIENT FEE | 4350050000 - 4350050095: Revenue collected from paying patients. Includes payments received directly or indirectly from Social Security Administration or other retirement plans for the benefit of patients. |
| 4350050002 | PATIENT FEE DEBT SERVICE | |
| 4350050003 | PRIVATE PAY HOSPICE | |
| 4350050004 | PRIVATE PAY OTHER | |
| 4350050005 | PRIVATE PAY RESTITUTION | |
| 4350050006 | PRIVATE PAY HOME HEALTH SERVICE | |
| 4350050007 | PRIVATE PAY CHILDRENS REHABILITATIVE SVC | |
| 4350050008 | PRIVATE PAY DIABETES EDUCATION | |
| 4350050009 | PRIVATE PAY LTC | |
| 4350050010 | PRIVATE PAY CHILD HEALTH MEDICAID HMO | |
| 4350050011 | PRIVATE PAY INSURANCE HOSPICE | |
| 4350050012 | PRIVATE PAY INSURANCE OTHER | |
| 4350050013 | PRIVATE PAY DIRECT PATIENT SERVICES LTC | |
| 4350050014 | PRIV PY DIRECT PATNT SERV POSITV HLTH SUP | |
| 4350050015 | CARS CRS BILLING SYSTEM | |
| 4350050016 | PRIVATE PAY MIGRANT WORKERS | |
| 4350050017 | PRIVATE PAY CREW LEADER WORKERS PATIENT | |
| 4350050018 | THIRD PARTY BILLING SYSTEM | |
| 4350050019 | PRIVATE PAY IMMUN (REGION) MEDICAID HMO | |
| 4350050020 | PRIVATE PAY CHILD HEALTH INIT MCAID HMO | |
| 4350050021 | PRIVATE PAY PRENATAL MEDICAID HMO | |
| 4350050022 | PRIV PAY CHLD HLTH NWBORN SCR N MCAID HMO | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|-------------------------------|
| 4350050023 | PRIVATE PAY LAB (C/O) MEDICAID HMO | |
| 4350050024 | PRIVATE PAY LAB FP PAPS C/O MEDICAID HMO | |
| 4350050025 | PRIVATE PAY DENTAL C/O MEDICAID HMO | |
| 4350050026 | PRIV PAY LAB CLIA TEST REGION MCAID HMO | |
| 4350050027 | PRIVATE PAY FAMILY PLANNING MEDICAID HMO | |
| 4350050028 | PRIV PY IMMUNIZATION ADMIN MEDICAID HMO | |
| 4350050029 | PRIV PAY HM HLTH NEWBORN SCREN MCAID HMO | |
| 4350050030 | PRIVATE PAY HOME HEALTH MEDICAID HMO | |
| 4350050031 | PRI PY HM HLTH NONCRT DUL ELIG MCAID HMO | |
| 4350050032 | PRI PY HM HLTH NONCRT VENIPUNC MCAID HMO | |
| 4350050033 | PRI PY FLU VAC PRO 32 MASS IMM MDICD HMO | |
| 4350050034 | PRIVATE PAY HEMOPHILIA C/O MEDICAID HMO | |
| 4350050035 | PRIVATE PAY CRS CLINIC C/O MEDICAID HMO | |
| 4350050036 | PRI PY CHESTER CO SAFE SCHL MCAID HMO | |
| 4350050037 | DHEC - REIMBURSEMENT - INSURANCE | |
| 4350050038 | PRI PY CRS SICKLE CELL (C/O) MDICAID HMO | |
| 4350050039 | PRI PY CRS ORTHODONTIA (C/O) MDICAID HMO | |
| 4350050040 | PRIVATE PAY DIABETES EDUC MEDICAID HMO | |
| 4350050041 | PRI PY CRS HEARING AID (C/O) MDICAID HMO | |
| 4350050042 | PRIVATE PAY TB (REGION) MEDICAID HMO | |
| 4350050043 | PRIVATE PAY HIV (C/O) MEDICAID HMO | |
| 4350050044 | PRIVATE PAY HIV (REGION) MEDICAID HMO | |
| 4350050045 | PRIVATE PAY STD (REGION) MEDICAID HMO | |
| 4350050046 | PRIVATE PAY AIDS CONSULT MEDICAID HMO | |
| 4350050047 | PRIVATE PAY STD (C/O) MEDICAID HMO | |
| 4350050048 | PRI PY RYAN WHITE ADAP PRG INC MCAID HMO | |
| 4350050049 | PRIVATE PAY GENERAL CLINIC MEDICAID HMO | |
| 4350050050 | PRI PY FAMILY PLANNING FSS MEDICAID HMO | |
| 4350050051 | PRIVATE PAY CHILD HEALTH FSS MDICAID HMO | |
| 4350050052 | PRIVATE PAY PREVENT HLTH FSS MDICAID HMO | |
| 4350050053 | PRIVATE PAY MATERNITY FSS MEDICAID HMO | |
| 4350050054 | PRIVATE PAY HOME HEALTH FSS MEDICAID HMO | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|-------------------------------|
| 4350050055 | PRIVATE PAY CRS FSS (REGION) MDICAID HMO | |
| 4350050056 | PRIV PAY GENERAL CLINIC FSS MEDICAID HMO | |
| 4350050057 | PRIV PAY RICHLND DSTR II SW MCAID HMO | |
| 4350050058 | IMMUNIZATION FFS PRIVATE PAY ADMIN FEES | |
| 4350050059 | IMMUNIZATION FFS PRIVATE PAY VACCINE FEES | |
| 4350050060 | PRIVATE PAY STD HIV FSS MEDICAID HMO | |
| 4350050061 | PRIVATE PAY TB FSS MEDICAID HMO | |
| 4350050062 | PRIVATE PAY CRS NURSE MEDICAID HMO | |
| 4350050063 | PRI PY ENV HLTH LEAD SCR N REG MCAID HMO | |
| 4350050064 | PRI PY ENV HLTH LEAD SCR N (C/O MCAID HMO | |
| 4350050065 | PRIVATE PAY EPSDT MEDICAID HMO | |
| 4350050066 | PRI PY IMMUNIZATION CLINIC VST MCAID HMO | |
| 4350050067 | PRIVATE PAY FLU VACCINATIONS | |
| 4350050068 | PRIV PAY RYAN WHITE ADAP PROG INC IND | |
| 4350050069 | INTERNAL BILLING FOR TB SERVICES | |
| 4350050070 | PATIENT AND CLINIC FEES - SELF PAY | |
| 4350050071 | PATIENT CARE AND MAINT RECEIPTS | |
| 4350050072 | PATIENT CARE AND MAINT RECEIPTS - INSURANCE | |
| 4350050073 | PATIENT CARE AND MAINT RECEIPTS - VA | |
| 4350050074 | PATIENT CARE AND MAINT NOTES - PRINC | |
| 4350050075 | PATIENT CARE AND MINT NOTES - INTEREST | |
| 4350050076 | INPATIENT MEDICARE PART A | |
| 4350050077 | VICTIMS ASSISTANCE REVENUE | |
| 4350050078 | PRIVATE PAY HOME HEALTH INSURANCE | |
| 4350050079 | PRIVATE PAY STD | |
| 4350050080 | PRIVATE PAY IMMUNIZATIONS | |
| 4350050081 | PRIVATE PAY FAMILY PLANNING | |
| 4350050082 | PRIVATE PAY GENERAL CLINIC | |
| 4350050083 | PRIVATE PAY CHILD HEALTH | |
| 4350050084 | PATIENT CARE AND MAINT RECEIPTS CONTRACTUAL | |
| 4350050085 | PATIENT RECEIPTS DEBT SET-OFF | |
| 4350050086 | PATIENT AND CLINIC FEES - INSURANCE | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|------------------------------------|---|
| 4350050087 | PATIENT RECEIPTS GEAR PROGRAM | To track revenue received through the GEAR Program. |
| 4350050088 | SELECT HEALTH MCO | To track Select Health MCO revenue. |
| 4350050089 | MOLINA MCO | To track Molina MCO revenue. |
| 4350050090 | BLUE CHOICE MCO | To track Blue Choice MCO revenue. |
| 4350050091 | CENPATICO/ABSOLUTE TC MCO | To track Cenpatico/Absolute TC MCO revenue. |
| 4350050092 | WELLCARE MCO | To track Wellcare MCO revenue. |
| 4350050093 | HEALTHY CONNECTIONS PRIME | To post revenue billed and received for patients who are dual eligible for Medicaid and Medicare. |
| 4350050094 | CRCF PATIENT REVENUE | To post revenue received on behalf of patients in the Department of Mental Health run CRCF facilities. |
| 4350050095 | OPTUM/UNITED BEHAVIORAL HEALTH MCO | To record and track MCO revenue from United Behavioral Health. |
| 4350060000 | HANDLING & STORAGE FEE | Fee charged for handling and storage of materials. |
| 4350070000 | AGCY RENOV REVENUE | Revenue received by Division of Operations for space renovations completed for other state agencies. |
| 4350080000 | REIMB RENOV PROJECTS | Reimbursements received for renovation projects. |
| 4350090000 | CUSTODIAL SERV REVENUE | Revenue received for custodial services. |
| 4350100000 | TELECOMM ENGINEER & OPER SERV | 4350100000 - 4350100008: Revenue received for telecommunications engineering and operations services. |
| 4350100001 | TELECOM SVC - SPIRIT | |
| 4350100002 | TELECOM SVC - ATT | |
| 4350100003 | TELECOM SVC - VERIZON | |
| 4350100004 | TELECOM VENDOR LABOR | |
| 4350100005 | TELECOM VENDOR MATERIALS | |
| 4350100006 | TELECOM ADMIN FEE | |
| 4350100007 | TELECOM TECH & PM FEE | |
| 4350100008 | TELCO PROJECT MANAGEMENT FEE | |
| 4350110000 | DP SERVICE REVENUE | Revenue received for data processing services. |
| 4350120000 | PRINT SHOP REVENUE | Revenue received for print shop services. |
| 4350130000 | INTRA-STATE MAIL SERVICE | Revenue received for intra-state mail services. |
| 4350140000 | W COMP AWARD REVIEW FEE | Fee collected by Workers' Compensation from appellant seeking full commission review of workers compensation award. Section 42-17-50 Code as amended. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|---|
| 4350150000 | PARKING PERMIT | Fee collected for issuing a lost or misplaced parking permit. |
| 4350160000 | FEE-STAFF PRACTICE EXCESS | Revenue received for excess fees collected under staff practice agreement. |
| 4350170000 | CIVIL ACTION APPLICATION FEE | A fee charged by the Judicial Department for filing a Civil Action lawsuit. |
| 4350180000 | STATE CASE MANAGEMENT SYSTEM FEE | A fee charged by the Judicial Department for technology support services provided to users of the State Case Management System. |
| 4350190000 | PAYROLL DEDUCTION PROCESSING FEE | Receipt of a processing fee for payroll deductions for insurance plans, credit unions, deferred compensation plans and professional associations. Proviso 8.7, FY 1991-92 Appropriation Act. |
| 4350200000 | CHILD SUPPORT FEES | Receipt of child support processing fees from the payroll program. Section 20-7-1315(F)(3), 1976 Code, as amended. |
| 4350210000 | DEDUCTION PROCESSING FEE | Fee charged to insurance plans, credit unions, deferred compensation plans and professional associations for processing payroll deductions. Proviso 59.4, FY 2002-03 Appropriation Act. |
| 4350220000 | CHILD SUPPORT PROCESSING FEE | Receipt of amounts deducted from the earnings of the employee for child support processing fees. Section 20-7-1315(F)(3), 1976 Code, as amended. |
| 4360010000 | INSURANCE PREM & PROCEEDS | 4360010000 - 4360010009: Insurance premiums collected for remittance to insurance companies. |
| 4360010001 | INSURANCE PREM & PROCEEDS - PROP PREM | |
| 4360010002 | INSURANCE PREM & PROCEED - TORT LIAB PREM | |
| 4360010003 | INSURANCE PREM & PROCEED - AUTO LIAB PREM | |
| 4360010004 | INSURANCE PREM & PROCEED -PROFESSIONAL LIAB PRE | |
| 4360010005 | INSURANCE PREM & PROCEED- COMP&COLL PREM | |
| 4360010006 | INS PREM & PROCEED - SCHOOL BUS LIAB PRE | |
| 4360010007 | INS PREM & PROCEED - UNDERGRD STOR TK | |
| 4360010008 | INS PREM & PROCEED - OCEAN MARINE PREM | |
| 4360010009 | INSURANCE PREM & PROCEED - A/C PREM | |
| 4360020000 | MEDICAID & MEDICARE REIMB | 4360020000 - 4360020087: Earned funds received as payment for services provided under the Medicaid and Medicare programs. Agencies should use this G/L account to record all Medicaid funds received from the Department of Health and Human Services. |
| 4360020001 | MEDICAID PRENATAL | |
| 4360020002 | MEDICAID FAMILY PLANNING | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|-------------------------------|
| 4360020003 | MEDICAID CHILDRENS REHABILITATIVE SERV | |
| 4360020004 | MEDICAID HOME HEALTH SERVICE | |
| 4360020005 | MEDICAID CHILD HEALTH | |
| 4360020006 | MEDICAID RISK ASSESSMENT | |
| 4360020007 | MEDICAID NEWBORN ASSESSMENTS | |
| 4360020008 | MEDICAID PEDIATRIC | |
| 4360020009 | MEDICAID TB DISTRICT | |
| 4360020010 | MEDICAID AIDS CONSULTATION | |
| 4360020011 | MEDICAID EPSDT | |
| 4360020012 | MEDICAID CRS SICKLE CELL | |
| 4360020013 | MEDICAID CRS ORTHODONTIA | |
| 4360020014 | MEDICAID CRS HEARING AID | |
| 4360020015 | MEDICAID CRS HEMOPHILIA BLD PROD MAN BIL | |
| 4360020016 | MEDICAID STD DISTRICT | |
| 4360020017 | MEDICAID COST SETTLEMENT | |
| 4360020018 | MEDICAID REFUNDS | |
| 4360020019 | MEDICAID EDISTO RYAN WHITE | |
| 4360020020 | IMMUNICATIONS FFS ADMIN FEES | |
| 4360020021 | IMMUNICATIONS FFS VACCINE FEES | |
| 4360020022 | MEDICAID HEMOPHILIA | |
| 4360020023 | MEDICAID CRS NUTRITION | |
| 4360020024 | MEDICAID CRS SOCIAL WORK | |
| 4360020025 | MEDICAID IMMUNIZATIONS | |
| 4360020026 | MEDICAID CHILD HEALTH NUTRITION | |
| 4360020027 | MEDICAID CHILD HEALTH SOCIAL WORK | |
| 4360020028 | MEDICAID CRS BABYNET CLINIC SERVICES | |
| 4360020029 | MEDICAID CRS SPEECH THERAPY | |
| 4360020030 | MEDICAID IMMUNIZATION ADMINISTRATION | |
| 4360020031 | MEDICAID LAB TESTS DISTRICT | |
| 4360020032 | MEDICAID LAB FP PAP SMEARS | |
| 4360020033 | MEDICAID LAB MATERNITY PAP SMEARS | |
| 4360020034 | MEDICAID LAB CLIA DISTRICT | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|-------------------------------|
| 4360020035 | MEDICAID CHILD HEALTH INITIATIVE | |
| 4360020036 | MEDICAID DASH AIKEN SCHOOL HEALTH ACT | |
| 4360020037 | MEDICAID IMMUNIZATION CLINIC VISIT | |
| 4360020038 | MEDICAID CHILD HEALTH AT RISK | |
| 4360020039 | MEDICAID TB CENTRAL OFFICE | |
| 4360020040 | MEDICAID STD CENTRAL OFFICE | |
| 4360020041 | MEDICAID IMMUNIZATIONS CENTRAL OFFICE | |
| 4360020042 | MEDICAID HIV CENTRAL OFFICE | |
| 4360020043 | MEDICAID HIV DISTRICTS | |
| 4360020044 | MEDICAID HIV COUNSELING | |
| 4360020045 | MEDICAID FAMILY SUPPORT | |
| 4360020046 | MEDICAID FMAP | |
| 4360020047 | MEDICARE HOME HEALTH SERVICES | |
| 4360020048 | MEDICARE CHILDS REHABILITATIVE SRV EVAL | |
| 4360020049 | MEDICARE COST REPORT SETTLEMENT | |
| 4360020050 | MEDICAID GENERAL CLINIC FAMILY SUPPORT | |
| 4360020051 | MEDICAID DENTAL | |
| 4360020052 | MEDICAID FP FAMILY SUPPORT | |
| 4360020053 | MEDICAID CH FAMILY SUPPORT | |
| 4360020054 | MEDICAID PREVENTIVE HEALTH FAMILY SUPP | |
| 4360020055 | MEDICAID MATERNITY FAMILY SUPPORT | |
| 4360020056 | MEDICAID CRS FAMILY SUPPORT | |
| 4360020057 | MEDICAID HOME HEALTH FAMILY SUPPORT | |
| 4360020058 | MEDICAID NON FAMILY PLANNING PREG TEST | |
| 4360020059 | MEDICAID STD HIV FAMILY SUPPORT | |
| 4360020060 | MEDICAID TB FAMILY SUPPORT | |
| 4360020061 | MEDICAID HIV TESTS | |
| 4360020062 | MEDICAID PALM RICHLAND MED SOCIAL WRK | |
| 4360020063 | MEDICAID LEX RICH SCHL DIST 5 SOCIAL WRK | |
| 4360020064 | MEDICAID ENVIRONMENTAL HEALTH | |
| 4360020065 | MEDICAID BFT MEMORIAL ADULTS SICKLE CELL | |
| 4360020066 | MEDICAID CRS NURSE DISTRICT | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4360020067 | MEDICAID HME HLTH NONCERTIFIED DUAL ELIG | |
| 4360020068 | MEDICAID HME HLTH NONCERTIF VENIPUNCTURE | |
| 4360020069 | MEDICAID LEXINGTN SCHOOL DIST 1 SOC WRK | |
| 4360020070 | MEDICAID LEXINGTN SCHOOL DIST 4 SOC WRK | |
| 4360020071 | MEDICAID RYAN WHITE ADAP PROGRAM INCOME | |
| 4360020072 | MEDICAID RICHLAND SCHOOL DIST 2 SOC WRK | |
| 4360020073 | MEDICAID SD5LRC SAFE SCHOOLS HTHY STD | |
| 4360020074 | MEDICAID DIABETES EDUCATION | |
| 4360020075 | MEDICARE DIABETES EDUCATION | |
| 4360020076 | MEDICARE CHILDRENS REHABILITATIVE SERV | |
| 4360020077 | MEDICARE LABORATORY RECEIPTS | |
| 4360020078 | MEDICARE MANUAL RECEIPTS | |
| 4360020079 | MEDICARE REFUNDS | |
| 4360020080 | MEDICARE SETTLEMENT OTHER | |
| 4360020081 | MEDICARE FLU AND PPV | |
| 4360020082 | MEDICAID FLU VACCINATIONS | |
| 4360020083 | MEDICAID LEXINGTON CO SCHOOL DIST ONE SW | |
| 4360020084 | MEDICAID CHES CO SAFE SCHL HLTHY STUDENT | |
| 4360020085 | MEDICAID LEE CO SCHOOL DIST SOC WRK PRG | |
| 4360020086 | MEDICAID/MEDICARE PART D | |
| 4360020087 | MIDICAID ADMINISTRATIVE CLAIMS | |
| 4360030000 | LABORATORY TEST FEE | 4360030000 - 4360030004: Fee charged for health services tests completed in the laboratory. |
| 4360030001 | LAB TEST CHARGES COMPUTER BILLING | |
| 4360030002 | LAB TEST CHARGES MANUAL BILLING | |
| 4360030003 | LAB TEST CHARGES INTERNAL BILLING | |
| 4360030004 | LAB TEST CHARGES OTHER | |
| 4360040000 | VITAL RECORDS FEE | 4360040000 - 4360040013: Fee charged by DHEC for services rendered in the vital records system. |
| 4360040001 | VITAL RECORDS INDIVIDUAL FEES | |
| 4360040002 | VITAL RECORDS FEES COUNTY HEALTH DEPTS | |
| 4360040003 | DSS FEES FOR SERVICES | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|--|
| 4360040004 | SOCIAL SECURITY ADMINISTRATION | |
| 4360040005 | OTHER GOVERNMENT AGENCIES | |
| 4360040006 | CNTY HEALTH DEPT CENTRAL OFFICE PORTION | |
| 4360040007 | NATIONAL DEATH INDEX | |
| 4360040008 | COUNTY HEALTH DEPT COUNTY PORTION | |
| 4360040009 | U S CONSUMER PRODUCTS | |
| 4360040010 | VITAL STATISTICS COOPERATIVE PROJECT | |
| 4360040011 | NCHS MICROFILM | |
| 4360040012 | NCHS LIVEBIRTH INFANT DEATH COHORT CONT | |
| 4360040013 | SCIENTIFIC RESEARCH PROJECTS | |
| 4360050000 | INFECTIOUS WASTE FEE | Fee charged by DHEC for the disposal of infectious waste. Section 41.36, 1988 Appropriation Act. |
| 4360060000 | CERTIFICATE OF NEED FILING FEE | Fee charged by the Department of Health and Environmental Control to cover the cost of operating the Certificate of Need Program. Part I, Section 41.36, 1987-88 Appropriation Act. |
| 4360070000 | COMPENSATION REIMB-PRIV HOSPITALS | Revenue received for reimbursement of compensation paid to physicians assigned to the private hospitals. |
| 4360080000 | HEALTH REGULATION LICENSE/PERMIT FEE | 4360080000 - 4360080005: Fees collected by DHEC for the operation and oversight of the Health Regulation program. |
| 4360080001 | HEALTH REGULATION INSPECTION FEE | |
| 4360080002 | HEALTH REGULATION LATE FEE | |
| 4360080003 | HEALTH REGULATION PENALTY | |
| 4360080004 | HEALTH REGULATION PLAN REVIEW FEE | |
| 4360080005 | HEALTH REGULATION CONSTRUCTION INSPECTION FEE | |
| 4370010000 | RECORD SEARCH FEE | Fee charged by the State Law Enforcement Division, not to exceed \$5.00 each, for criminal record searches conducted pursuant to regulations contained in Chapter 73, Article 3, Subarticle I of the code of state regulations. |
| 4370020000 | JUVENILE DETENTION FEE | Fee charged to county governmental bodies that enter into an intergovernmental agreement with the Department of Juvenile Justice for the detention of juveniles from their particular county. Section 20-7-3230, 1976 Code as amended. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|---|
| 4370030000 | WITNESS FEE | The State Law Enforcement Division is authorized to charge a witness fee for each employee testifying in civil matters which do not involve the state as a part in interest. Proviso 56DD.14, 2003-04 Appropriation Act. |
| 4370040000 | EXPUNGE CRIMINAL RECORDS FEE | The State Law Enforcement Division is authorized to collect a twenty-five dollar expungement fee for each request to expunge criminal records. Proviso 56DD.39, 2003-04 Appropriation Act. |
| 4370050000 | PUBLIC SAFETY INVESTIGATION COST RECOVERY | Reimbursement of expenditures incurred by the State Troopers while inspecting used car dealers for vehicle odometer tampering. |
| 4370070000 | CMRS 911 SURCHARGE | Surcharge on each Commercial Mobile Radio Service (CMRS), connection established by the CMRS Emergency Telephone Services Advisory Committee and collected by the Department of Revenue. |
| 4370080000 | DNA PROCESSING FEE | A person who is required to provide a DNA sample must pay a processing fee to offset the expenses incurred to operate the State DNA Database Program. Proviso 72.60, 2002 Appropriation Act. |
| 4370090000 | CRIMINAL RECORD CHECK FEE | Fee charged for conducting criminal background checks. Section 44-7-2920, 40-58-110(A)(2), 1976 Code. |
| 4370100000 | CENTRAL REGISTRY CHECKS | 4370100000 - 4370100007: Fee collected by Department of Social Services for conducting background checks of the Central Registry of Child Abuse and Neglect on individuals prior to employment, licensing, child placement or other activity relating to children. |
| 4370100001 | CENTRAL REGISTRY CHECKS NON-PROFIT | |
| 4370100002 | CENTRAL REGISTRY CHECKS PRIV ADOP INV | |
| 4370100003 | CENTRAL REGISTRY CHECKS FOR PROFIT AGY | |
| 4370100004 | CENTRAL REGISTRY CHECKS STATE AGY | |
| 4370100005 | CENTRAL REGISTRY CHECKS SCHOOLS | |
| 4370100006 | CENTRAL REGISTRY CHECKS DAY CARE | |
| 4370100007 | CENTRAL REGISTRY CHECKS OTHER | |
| 4370120000 | COMMUNITY DEVELOPMENT FEES | Fee collected by the Department of Commerce for the certification of an entity as a community development corporation and as a community development financial institution. Section 34-43-40, 1976 Code. |
| 4370140000 | PROB & PAROLE SUPV FEE | 4370140000 - 4370140001: Fee charged to parolee for supervision during the probation and parole period. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4370140001 | PROB & PAROLE YOUTHFUL OFFENDER SUPV FEE | |
| 4370150000 | INTERSTATE COMPACT APPLICATION FEE | The Department of Probation, Probation, Parole and Pardon Services may charge offenders an application fee set by the department, not to exceed \$100, to offenders applying for transfers out of state under the Interstate Compact Act. The application fee shall be retained by the department to offset the cost of the Interstate Compact Act. Proviso 38.11, 2002-03 Appropriation Act. |
| 4370160000 | SECURITY SERVICES | Revenue received by the State Law Enforcement Division for providing security services to the Lottery Commission. |
| 4380010000 | ADMISSION-PARKING FEE | 4380010000 - 4380010001: Fee charged for admission and/or parking at recreational and historical sites. |
| 4380010001 | ADMISSION-PARKING FEE-BLOCKBUSTERS | |
| 4380020000 | TRNG CONF REG FEE | 4380020000 - 4380020003: Fee charged for registration at training conference, seminar or workshop. |
| 4380020001 | TRNG CONF REG FEE - DEFERRED | |
| 4380020002 | TRNG CONF REG FEE - OTHER AGENCIES | |
| 4380020003 | TRNG REG FEES-BENEFITS ADMIN C | |
| 4380030000 | FIN CO INVESTIGATION & RE-EXAM | Fee charged for the investigation and re-examination of finance companies. |
| 4380040000 | EASEMENT FEE | Proceeds received for easement fees. |
| 4380050000 | PHOTOCOPYING FEE | Fee charged for photocopying service. |
| 4380060000 | ON-LINE REFERENCE SERVICE FEE | Fee collected by the State Library for actual costs of on-line reference services. |
| 4380070000 | DOR COST RECOVERY FEE | Fee collected by the Department of Revenue for distributing tax forms to tax practitioners for the recovery of postage and handling costs. |
| 4380080000 | ADMINISTRATIVE CONTRACT FEE | 4380080000 - 4380080001: Fee collected to recapture regulatory cost for services rendered by State Fleet Management. |
| 4380080001 | ADMINISTRATIVE CONTRACT FEE - E-FACTOR | |
| 4380090000 | INFORMATION SYSTEM DEVELOPMENT FEE | Proceeds received from other state agencies and the private sector for the sale of services related to the development of information systems. |
| 4380100000 | MEMBERSHIP FEE | To reimburse an agency for membership fees paid on behalf of another state agency. |
| 4380110000 | COPY FEES - AUDIO VISUAL MATERIALS | Fee charged for copies of audio visual materials. |
| 4390010000 | SALE OF TIMBER | Sale of timber and related products from land owned by the Agency or State. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--------------------------------------|--|
| 4390020000 | PRIVATE SECTOR CALIBRATIONS | The Department of Agriculture shall charge a fee based on a fee schedule for all calibrations performed for private sector entities by the Metrology Laboratory authorized by section 39-9-68(3), 1976 Code. Proviso 22.11, 2003-04 Appropriation Act. |
| 4390030000 | GRADING AND INSPECTION FEE | Fee for grading, checking and inspection. |
| 4390040000 | AGRICULTURE EXPORT CERTIFICATION | The Department of Agriculture is allowed to charge a fee for each export certification of agricultural products. Proviso 22.15, 2003-04 Appropriation Act. |
| 4390050000 | BURNING ASSISTANCE FEE | Fee charged by Forestry Commission for assistance rendered on private property in the use of fire purposely set to forest lands for prescribed forest management. General Appropriation Act. |
| 4390060000 | FIRE LANE FEE | Fee charged by Forestry Commission for cutting fire lanes on private property. General Appropriations Act. |
| 4390070000 | TIMBER MARKING FEE | Fee charged for marking timber on private property. |
| 4390080000 | FARMERS MARKET REVENUE | Fees collected from gate receipts, space rentals and etc., used for operation and maintenance of Columbia State Farmer's Market. |
| 4390090000 | GOLF COURSE FEE | Fee charged for use of golf course. |
| 4390100000 | USER FEE-STATE PARKS & STATE FOREST | Fee collected at state parks and state forests for use of specific facilities. Includes fees for use of picnic shelters, recreation buildings, boats, bicycles, coin operated equipment, swimming facilities, fishing piers, carpet golf, skeet ranges, marinas, tour carts, etc. |
| 4390110000 | CONSTRUCTION OF WATER BARS FEE | Fee charged by Forestry Commission for the construction of water bars on private property. Section 48-23-295, 1976 Code. |
| 4390120000 | STAND BY FOR PRESCRIBED BURNINIG FEE | Fee charged by Forestry Commission to have employees on stand by during a prescribed burning on private property. Section 48-23-295, 1976 Code. |
| 4390130000 | GRASS CARP TESTING RECOUP FEE | The Department of Natural Resources shall charge and retain a fee of one dollar per fish to recoup the cost of certification testing of Triploid Grass Carp to assure that such fish are sterile before they can be imported into the State. Proviso 24-19, 2003-04 Appropriation Act. |
| 4390140000 | SALE OF SEEDLINGS | Sale of tree seedlings and related products. |
| 4390150000 | FISH STOCKING FEE | Fee charged by the Department of Natural Resources for the stocking of fish in private ponds, lakes or other non-navigable waters. (1982-83 General Appropriation Act, Part II) |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|-------------------------------------|--|
| 4400010000 | TRUST FUND ADMINISTRATION FEE | Fee charged for service and administration of trust funds in custody of State Treasurer. Example: Chem Nuclear Trust. |
| 4400020000 | TUITION AND STUDENT FEES | Fees charged for the cost of instruction and other services in schools, colleges, and universities. |
| 4400030000 | TUITION PREPAYMENT APPL FEE | Application fee collected from contributors that enter into tuition prepayment contracts. |
| 4400040000 | TUITION PREPAY PGM-CONTRACT PAYMENT | Contract payments received from contributors to the tuition prepayment program. |
| 4400050000 | TUITION PREPAY PGM-ADMIN FEES | Various fees collected for the cost of services and administration of the fund. |
| 4400060000 | ADMISSION APPLICATION FEES | Fee charged to prospective student to cover costs of processing application for admission. |
| 4410010000 | EDUCATION LOTTERY NET PROCEEDS | Net proceeds received from The South Carolina Education Lottery. Section 59-150-340, 1976 Code. |
| 4410020000 | UNCLAIMED PRIZE FUNDS | Unclaimed prize funds received from the South Carolina Education Lottery. Section 59-150-230(I), 1976 Code. |
| 4420010000 | EXAM TRAVEL REIMB | Funds received for reimbursement for travel expenses of examiners and auditors from companies or organizations being examined or audited. |
| 4420020000 | DOCUMENT CERTIFICATION FEE | Fee collected for completion of certifications of true and valid documents included on photocopy of an original document. |
| 4420030000 | RECORD CHANGE FEE | Fee collected for changing record, such as change of name and address, etc. |
| 4420040000 | RATE SCHEDULE FILE FEE | Fee charged by Department of Consumer Affairs for rate schedules filed by creditors for services in maintaining file and issuing certified copies. |
| 4420070000 | MODULAR PLANS APPROVAL FEE | Fee charged by the Department of Labor, Licensing and Regulation for the review and evaluation of proposed plans and building system of modular construction. |
| 4420080000 | PHYSICAL FITNESS SERVICES FEE | Fee collected from any person or organization offering physical fitness services. Section 44-79-80, 1976 Code. |
| 4420090000 | JOB DEVELOP CREDIT ANNUAL FEE | An additional annual fee remitted by qualifying businesses receiving in excess of ten thousand dollars of Job Development credits in one calendar year to the Department of Revenue. Section 12-10-105, 1976 Code. |
| 4430010000 | CHILD PLACEMENT FEE | Fee charged by agency for placement of child with adopting parents. Assessed to cover legal expenses and other related costs incurred. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4430020000 | CLIENT FEES | Fee paid by clients for services provided in connection with the adoption process, including application fee, home study fee, post adoption fee, placement fee and transfer fee. |
| 4430030000 | REVENUE BOND PROPOSAL FEE | Fee charged for processing revenue bond proposals submitted by counties and municipalities for issuance or refunding of industrial, hospital or pollution bonds. |
| 4430040000 | LOAN FEE | Loan closing fees associated with state revolving funds for sewer projects, collected by the Division of Regional Development. |
| 4460010000 | FEES AND RECEIPTS-MUNICIPALITIES | To designate revenue received from municipalities as fees and insurance premiums such as payments to the State Workers' Compensation Fund. |
| 4460020000 | FEES AND RECEIPTS-COUNTIES | To designate revenue received from counties as fees and insurance premiums such as payments to the State Workers' Compensation Fund. |
| 4460030000 | FEES AND RECEIPTS-OTHER POLIT SUBDIV | To designate revenue received from other political subdivisions as fees and insurance premiums such as payments to the State Workers' Compensation Fund. |
| 4470010000 | RENT-RESIDENCE | Receipt of rent for the use, occupancy and right to possession of residences owned by the State of South Carolina, the use, occupancy or possession of which is for a specified time. |
| 4470020000 | RENT-STUDIOS & ROOMS | Rental fee charged for use of state-owned studios and rooms. |
| 4470030000 | RENT-FARM LAND | Receipt of rent for the use, occupancy and right to possession of farm land owned by the State of South Carolina, the use, occupancy or possession of which is for a specified time. |
| 4470040000 | RENT-STATE OWNED PROPERTY | 4470040000 - 4470040011: Receipt of rent for the use, occupancy and right to possession of lands and buildings owned by the State of South Carolina, the use, occupancy or possession of which is for a specified time. |
| 4470040001 | RENT-STATE OWNED PROPERTY-EVENTS RENTAL | |
| 4470040002 | RENT-STATE OWNED PROPERTY-FOUNDATION RENTAL | |
| 4470040003 | RENT-STATE OWNED PROPERTY-OSF-LEASE PAYMENTS | |
| 4470040004 | RENT-STATE OWNED PROPERTY-DEPR RES | |
| 4470040005 | RENT-STATE OWNED PROP-JUST CARE USE OF INPT HOSP | |
| 4470040006 | RENT-STATE OWNED PROPERTY-FM ALLOCATION | |
| 4470040007 | RENT-STATE OWNED PROPERTY-SBPS ALLOCATION | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4470040008 | RENT-STATE OWNED PROPERTY-IS ALLOCATION | |
| 4470040009 | RENT-STATE OWNED PROPERTY-BUSINESS SERV ALLOCATION | |
| 4470040010 | RENT-STATE OWNED PROPERTY - EXCESS ENERGY | |
| 4470040011 | RENT-STATE OWNED PROPERTY-M&O CHARGES | Receipt of rent for maintenance & operations charges. |
| 4470050000 | ROYALTIES | Receipt of royalties by any department or agency. |
| 4470060000 | RENT-MOTOR VEHICLES | 4470060000 - 4470060003: Daily rental fees charged for the use of state-owned motor vehicles. |
| 4470060001 | LEASE FEE-MOTOR VEHICLES | |
| 4470060002 | LT LEASE FLEET - LOAN | |
| 4470060003 | LT LEASE FLEET - BASE RATE | |
| 4470070000 | RENT-AIRCRAFT | Rental fee charged for use of state-owned aircraft. |
| 4470080000 | RENT-EQUIPMENT | Rental fee charged for use of state-owned equipment. |
| 4470090000 | RENT-SATELLITE TIME | Rental fee charged by Educational Television Commission for use of satellite time. |
| 4470100000 | RENT-CABINS & LODGES | Rental fee charged for use of state-owned park cabins and lodges. |
| 4470100001 | RENTAL-DAY USE FACILITIES | Rental fee charged for use of state-owned day use facilities. |
| 4470110000 | RENT-CAMPING SITES | Rental fee charged for use of state-owned park camping sites. |
| 4470120000 | LEASE-LOTS & FACILITIES | Lease fee charged for use, occupancy, and right of possession of state-owned lots and facilities. Includes lots and facilities within State parks. |
| 4470130000 | LEASE FEE-ETV PROGRAMS | Fee charged on lease agreement for use of programs produced by Educational Television. |
| 4470140000 | MOTOR POOL CHARGES | A usage charge to department personnel for use of motor vehicles assigned to agency motor pool. |
| 4470150000 | VESSEL CHARGES | A usage charge to department programs for use of vessels assigned to vessel pool. |
| 4480010000 | SALE OF GOODS | 4480010000 - 4480010006: Sale of all goods which were purchased or processed for resale, except for those which specific G/L accounts have been provided. |
| 4480010001 | SALE OF GOODS - COTTON MILL | |
| 4480010002 | SALE OF GOODS - FOOD SERVICE | |
| 4480010003 | SALE OF GOODS-WILDLIFE SHOP | |
| 4480010004 | SALE OF GOODS - AVIATION PARTS | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|---|
| 4480010005 | SALE OF GOODS - TAXABLE | |
| 4480010006 | MISC. REC - PLANS | Record the sales of building and construction plans to customers. |
| 4480020000 | SALE OF SERVICES | 4480020000 - 4480020021: Sales or services of any nature and not otherwise specifically classified under other G/L accounts. |
| 4480020001 | WATERCRAFT/OB TITLE SEARCH | |
| 4480020002 | OPERATION GAME THIEF-SIGNS | |
| 4480020003 | SALE SERV - INTRA AGENCY CONTRACTS | |
| 4480020004 | SALE SRV - LAB CALIBRATION OF INSTRUMENT | |
| 4480020005 | SALE SRV - TRANSPORTATION OF PT | |
| 4480020006 | SALE SRV - SCHOOL DISTRICT CONTRACTS | |
| 4480020007 | SALE SRV - OTHER SERVICE CONTRACTS | |
| 4480020008 | SALE SRV - ENGINEERS SERVICE | |
| 4480020009 | SALE SRV - SERVICE REPAIR AGREEMENT | |
| 4480020010 | SALE SRV - CHILLED WATER | |
| 4480020011 | SALE SRV - LEASE FLEET | |
| 4480020012 | SALE SRV - HORTICULTURE | |
| 4480020013 | DOR GEAR FEES | |
| 4480020014 | SALE OF INTERPRETING SERVICES | |
| 4480020015 | SALE OF HEARING OUTREACH ED SERVICES | |
| 4480020016 | SALE OF VISION OUTREACH ED SERVICES | |
| 4480020017 | SCPI EXAM FEES | |
| 4480020018 | ISDC CONTRACT SERVICES | |
| 4480020019 | SALE OF BRAILLE AND LARGE PRINT PROD SVCS | |
| 4480020020 | SALE OF SERVICES - RFID PARKING PERMITS | |
| 4480020021 | SALE SRV - AGENCY SUPPORT | This G/L will capture revenue generated by Department of Admin for support provided to state agencies. |
| 4480030000 | SALE OF MEALS | 4480030000 - 4480030001: Sale of meals to employees of the Agency or Department. |
| 4480030001 | SALE OF FOOD SUPPLIES | |
| 4480040000 | SALE OF PUBLICA & BROCHURES | Fee charged to cover the costs of printing publications and brochures. |
| 4480050000 | SALE OF DOCUMENTS | Sale of documents produced by various other agencies. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4480060000 | SALE OF LISTINGS & LABELS | 4480060000 - 4480060003: Proceeds received from the sale of listings and labels. Example: Registered voters, licensed nurses, registered motor vehicles, registered aircraft, etc. |
| 4480060001 | SALE OF LISTINGS & LABELS MOTOR VEHICLE LISTS | |
| 4480060002 | SALE OF LISTINGS & LABELS DRIVER RECORD RPTS | |
| 4480060003 | SALE OF LISTINGS & LABELS ACCIDENT RECORD RPTS | |
| 4480070000 | SALE OF SURPLUS MATERIALS & SUPPLIES | Proceeds received from sale of surplus materials and supplies. |
| 4480080000 | COMMISSION-VEND MACH & TELEPHONE | 4480080000 - 4480080002: Proceeds received as commissions on sales from vending machines, tolls on pay telephones, and procurement contracts. |
| 4480080001 | COMMISSIONS-PROP MGT-SCHDPT | |
| 4480080002 | COMMISSIONS-CANTEEN LAUNDRY | |
| 4480090000 | SALE OF FARM & NURSERY PRODS | Sale of all products produced on a farm or nursery of the organization making sale. See also G/L account 4390140000 - Sale of Seedlings. |
| 4480110000 | SALE OF STATE REGISTERS | Fee charged to cover the cost of producing the registers. |
| 4480120000 | SALE OF ST CODES & SUPPL | Fees charged to cover cost of State Codes and Supplements. |
| 4480130000 | SALE OF OPINIONS | Sale of copies of Supreme Court opinions and Attorney General opinions. |
| 4480140000 | SALE OF FILMS & SLIDES | 4480140000 - 4480150000: Proceeds from the sale of films and slides received by the various agencies. |
| 4480150000 | SALE OF MEDICINE & DRUGS | |
| 4480160000 | SALE OF MARICULTURE PRODUCTS | Proceeds received from the sale of mariculture products. Section 50-5-40, 1976 Code. |
| 4480170000 | SALE OF SURPLUS PROPERTY-FED | Proceeds from sale of surplus property which was donated by the Federal Government. |
| 4480180000 | SALE OF MAPS | Proceeds from sale of maps. |
| 4480190000 | SALE OF GASOLINE | 4480190000 - 4480190002: Proceeds received from sale of gasoline. |
| 4480190001 | SALE OF GASOLINE - JET-A GAS | |
| 4480190002 | SALE OF GASOLINE - AV. GAS | |
| 4480200000 | SALE OF LEASED LINE TIME | Proceeds received from sale of leased line time. Includes receipts received by the Educational Television Commission. |
| 4480210000 | SALE OF RECYCLING MATERIAL | 4480210000 - 4480210001: Proceeds received from sale of recycling materials. Includes scrap papers collected by Division of Operations and materials collected by Department of Corrections in Litter Control Program. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4480210001 | SALE OF RECYCLING OIL | |
| 4480220000 | SALE OF TRANSCRIPTS | Revenue received from the sale of transcripts of hearings or proceedings. Section 58-5-310, 1976 Code. |
| 4480230000 | DAMAGED TEXTBOOK REVENUE | Revenue generated from fees charged for damage to textbooks and also proceeds from sale of damaged textbooks. |
| 4480250000 | SALES & SERVICES-EDUCATIONAL HE | Revenue received from sales and services related to educational activities in the colleges and universities (Higher Education). |
| 4480260000 | SALES & SERVICES-AUX ENTERP HE | Revenue received from sales and services related to auxiliary enterprise activities in the colleges and universities (Higher Education). |
| 4480270000 | SALE OF UTILITIES | Proceeds received from the sale of utilities which includes chilled water, water, electricity and steam. |
| 4480280000 | CONFISCATION SALE | 4480280000 - 4480280001: Proceeds received from sale of materials and/or equipment confiscated for violation of law. See G/L account 4230020000 for Forfeiture of Conveyances. |
| 4480280001 | DRUG CONTROL FEDERAL SEIZURES REFUNDS | |
| 4480290000 | SALE OF FIREARMS | Proceeds received from the sale of firearms to retiring agency officers for a nominal amount. |
| 4480300000 | SALE OF AERIAL PHOTOGRAPHY | Proceeds received from the sale of aerial photography products. |
| 4480310000 | INTERNET CREDIT CARD SALES | Proceeds received from the sale of goods/services via credit card thru the internet. |
| 4480320000 | ST MIG W/L COLL STAMP | 4480320000 - 4480320004: Revenue derived from the sale of the annual state migratory waterfowl or "duck" stamp. |
| 4480320001 | STATE WATERFOWL COLLECTORS CURRENT YEAR STAMP | |
| 4480320002 | STATE WATERFOWL COLLECTORS PREVIOUS YEAR STAMP | |
| 4480320003 | STATE WATERFOWL COLLECTORS PRINT | |
| 4480320004 | STATE WATERFOWL COLLECTORS POSTER | |
| 4480330000 | SALE OF GASOLINE | Proceeds received from sale of gasoline. |
| 4480340000 | SALE AND SERVICES - ONE CARD HE | Revenue generated from payments made to load additional funds on school issued campus I.D. |
| 4480350000 | SURCHARGE CELL PHONE INTERDICTION | Revenue derived from a per-call surcharge placed on inmates phone calls. |
| 4480360000 | SALE OF TARGETS | A user fee charge for the cost of clay targets sold at department shooting ranges. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4480370000 | SALE OF WEATHER DATA | A fee charged for the retrieval, formatting and certification of daily weather observations. |
| 4489010000 | SALES (INVENTORY OVERHEAD RELATED) | 4489010000 - 4489020000: Proceeds from sale of other items that have not been capitalized. USE ONLY FOR SALE OF ITEMS THAT HAVE NOT BEEN CAPITALIZED [not reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |
| 4489020000 | SALES (INVENTORY) | |
| 4500000195 | COMPONENT UNITS - CHARGES FOR SERVICES | |
| 4500000295 | COMPONENT UNITS - OPER GRTS/CONTRIBUTION | |
| 4500000395 | COMPONENT UNITS - CAPL GRTS/CONTRIBUTION | |
| 4500010370 | TRANSPORTATION-CAPITAL GRANTS & CONT-GVT-WIDE ONLY | |
| 4500010371 | REVENUE-CONTRA-CAPITAL GRANTS/CONT-TRANS | |
| 4500100000 | IND INC TAX (FUND) | |
| 4500140014 | GAS AND MOTOR VEH TAX (GEN REV-GAS TAX) | |
| 4500490000 | OTHER TAXES (FUND ONLY) | |
| 4500490049 | OTHER TAXES (GEN REV-OTHER TAX) | |
| 4500490190 | OTHER TAXES (BTA CHARGES FOR SERVICES) | |
| 4500490290 | OTHER TAXES (BTA OPER GRANTS/CONT) | |
| 4500500110 | LIC, FEES, PERM (GEN GOV CHGS FOR SRVCS) | |
| 4500500170 | LICENSES, FEES, PERMITS (TRANSP CHGS FOR SRVCS) | |
| 4501450120 | FEDERAL-OPER (EDUCATION CHGS FOR SRVCS) | |
| 4501450190 | FEDERAL-OPER (BTA CHARGES FOR SERVICES) | |
| 4501450210 | FEDERAL-OPER (GEN GOV OPER GRANTS/CONT) | |
| 4501450220 | FEDERAL-OPER (EDUCATION OPER GRANTS/CONT) | |
| 4501450290 | FEDERAL-OPER (BTA OPER GRANTS/CONT) | |
| 4501500240 | FED-NONOPER (SOC SRV OPER GRANTS/CONT) | |
| 4501500260 | FED-NONOPER (RESOURCES OPER GRANTS/CONT) | |
| 4501500270 | FEDERAL-NONOP (TRANSP OPER GRANTS/CONT) | |
| 4501500290 | FEDERAL-NONOPER (BTA OPER GRANTS/CONT) | |
| 4501500370 | FEDERAL-NONOPER (TRANSP CAP GRTS/CONT) | |
| 4501600190 | STATE-OPER (BTA CHARGES FOR SERVICES) | |
| 4501600290 | STATE-OPER (BTA OPER GRANTS/CONT) | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|-------------------------------|
| 4501600295 | STATE-OPERATING (FIRST STEPS) | |
| 4501700190 | LOCAL/PRIVATE-OPER (BTA CHARGES FOR SERVICES) | |
| 4501750290 | LOCAL/PRIV-NONOPER (BTA OPER GRTS/CONT) | |
| 4502000000 | CHARGES FOR SERVICES - FUND ONLY | |
| 4502000110 | CHGS FOR SERV (GEN GOV CHGS FOR SRVCS) | |
| 4502000120 | CHARGES FOR SERVICES (EDUC CHG FOR SVCS) | |
| 4502000130 | CHARGES FOR SERVICES (HLTH CHG FOR SVCS) | |
| 4502000150 | CHARGES FOR SERVICES (JUST CHG FOR SVCS) | |
| 4502000170 | CHGS FOR SERV (TRANSP CHGS FOR SRVCS) | |
| 4502000190 | CHGS FOR SERV (BTA CHARGES FOR SERVICES) | |
| 4502050110 | OPER REVENUES (GEN GOV CHGS FOR SRVCS) | |
| 4502050190 | OPER REVENUES (BTA CHARGES FOR SERVICES) | |
| 4502050290 | OPER REVENUES (BTA OPER GRANTS/CONT) | |
| 4502310190 | REV PLEDG FOR REV BDS (BTA CHG FOR SVCS) | |
| 4502310290 | REV PLEDGED REV BONDS (BTA OP GRTS/CONT) | |
| 4504000000 | CONTRIBUTIONS-NONOPERATING - FUND ONLY | |
| 4504000014 | CONTRIBUTIONS-NONOPER (GEN REV-GAX TAX) | |
| 4504000049 | CONTRIBUTION-NONOPER (GEN REV-OTHER TAX) | |
| 4504000060 | CONTR-NONOPER (GEN REV-GRANTS-CONT) | |
| 4504000170 | CONTR-NONOPER (TRANSP CHGS FOR SRVCS) | |
| 4504000290 | CONTR-NONOPER (BTA OPER GRANTS/CONT) | |
| 4504010000 | EMPLOYEE CONTRIBUTIONS (FIDUCIARY) | |
| 4504020000 | EMPLOYER CONTRIBUTIONS (FIDUCIARY) | |
| 4504030000 | NONEMPLOYER CONTRIBUTIONS (FIDUCIARY) | |
| 4504500000 | DEPOSITS, POOL PARTICIPANTS (FIDUCIARY) | |
| 4504520000 | TUITION PLAN DEPOSITS (FIDUCIARY) | |
| 4505000000 | INT EARNINGS & NET APPREC (FIDUCIARY) | |
| 4505000050 | INV EARNINGS-OPER (GEN REV-INVEST EARN) | |
| 4505000120 | INV EARNINGS-OPER (EDUC CHGS FOR SRVCS) | |
| 4505000190 | INV EARNINGS-OPER (BTA CHGS FOR SRVCS) | |
| 4505000220 | INV EARNING-OPER (EDUC OPER GRANTS/CONT) | |
| 4505000240 | INV EARN-OPER (SOCIAL SVC OPER GRT/CONT) | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|-------------------------------|
| 4505000270 | INV EARN-OPER (TRANSP OPER GRANTS/CONT) | |
| 4505000290 | INV EARNINGS-OPER (BTA OPER GRANTS/CONT) | |
| 4505200000 | SEC LENDING INVESTMEN INCOME (FIDUCIARY) | |
| 4505490110 | INV EARN-NONOP (GEN GOV CHGS FOR SRVCS) | |
| 4505490190 | INV EARN-NONOP (BTA CHGS FOR SRVCS) | |
| 4505490210 | INV EARN-NONOP (GEN GOV OPER GRTS/CONT) | |
| 4505490290 | INV EARN-NONOP (BTA OPER GRANTS/CONT) | |
| 4505600290 | FED & LOC GOV APPR (BTA OPER GRTS/CONT) | |
| 4505700072 | TOBACCO LEGAL SETTLEMENT (GEN REV) | |
| 4505990000 | MISCELLANEOUS - FUND ONLY | |
| 4505990070 | MISCELLANEOUS (GEN REV) | |
| 4505990120 | MISCELLANEOUS (EDUC CHARGES FOR SERVICE) | |
| 4505990170 | MISCELLANEOUS (TRANSP CHARGES FOR SERV) | |
| 4505990190 | MISCELLENEOUS (BTA CHARGES FOR SERVS) | |
| 4505990290 | MISCELLENEOUS (BTA OPER GRANTS/CONT) | |
| 4507000000 | BOND/NOTE PROCEEDS - FUND ONLY | |
| 4507009999 | BOND/NOTE PROCEEDS - CONTRA | |
| 4507010000 | REFUNDING BOND PROCEEDS - FUND ONLY | |
| 4507019999 | REFUNDING BOND PROCEEDS - CONTRA | |
| 4507050000 | PAYMT TO REF BOND ESCROW AGT - FUND ONLY | |
| 4507059999 | PAYMT TO REF BOND ESCROW AGENT - CONTRA | |
| 4507060000 | PREMIUM ON BONDS ISSUED - FUND ONLY | |
| 4507069999 | PREMIUM ON BONDS ISSUED - CONTRA | |
| 4507070000 | DISCOUNT ON BONDS ISSUED - FUND ONLY | |
| 4507079999 | DISCOUNT ON BONDS ISSUED - CONTRA | |
| 4507080000 | REDEMPTION OF REFUNDED BONDS - FUND ONLY | |
| 4507089999 | REDEMPTION OF REFUNDED BONDS - CONTRA | |
| 4507150000 | CAPITAL LEASE PROCEEDS - FUND ONLY | |
| 4507159999 | CAPITAL LEASE PROCEEDS - CONTRA | |
| 4507200290 | GAIN/LOSS ON DISP (BTA OPER GRANTS/CONT) | |
| 4507202000 | GAIN/LOSS ON DISPOSAL (BTA EXPENSE) | |
| 4507510751 | CAPITAL LEASE PROCEEDS - FUND ONLY | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4507700390 | FED CAP GRTS/CONTR (BTA CAP GRTS/CONT) | |
| 4507720772 | STATE APPR/BOND PROC (BTA CLEARING) | |
| 4507740390 | LOC/PRIV CAP GRANT (BTA CAP GRANTS/CONT) | |
| 4507760776 | ADDITIONS TO ENDOWMENTS (BTA GEN REV) | |
| 4509910991 | STATE APPR CLEARING-HIGHER EDUC FND | |
| 4510010000 | CLAIMS & ESCHEATS | Receipts of claims and escheated estates to be held until final disposition by the Attorney General's Office. |
| 4511010000 | CLAIMS RESERVE-UNCLAIM PROP | Reserve set up for the payment of valid claims against the unclaimed property fund. |
| 4511020000 | UNCLAIMED PROPERTY | Abandoned monies and the proceeds from the sale of abandoned property. |
| 4511030000 | UNCLMD PROP FD TRANSFER | Transfer of funds to General Fund from unclaimed property fund as directed by the General Assembly. |
| 4520010000 | REFUND PRIOR YR EXPENDITURE | 4520010000 - 4520010039: Refund from prior year expenditures. A refund of prior year expenditure (GF) is returned to General Fund as revenue. |
| 4520010001 | REGULAR REFUNDS | |
| 4520010002 | TPL TITLE 18 | |
| 4520010003 | TPL HEALTH INSURANCE | |
| 4520010004 | CREDIT BALANCE REFUNDS | |
| 4520010005 | A/R DEBT | |
| 4520010006 | TPL CASUALTY | |
| 4520010007 | TPL HEALTH INSURANCE PREMIUM PROJ (HIP) | |
| 4520010008 | PROGRAM INTEGRITY | |
| 4520010009 | MEDICAL CANCELLATIONS | |
| 4520010010 | GLOBAL SETTLEMENTS | Includes settlements agencies may receive from class action lawsuits. |
| 4520010011 | INTERNAL AUDIT SETTLEMENTS | |
| 4520010012 | RECOUPMENTS 19'S | |
| 4520010013 | RECIPIENT TRUST FUND | |
| 4520010014 | DRUG REBATES | |
| 4520010015 | DRUG REBATE - SUPPLEMENTAL | |
| 4520010016 | SILVER CARD DRUG REBATE | |
| 4520010017 | DRUG REBATE SUPPLEMENTAL PDL | |
| 4520010018 | DRUG REBATE DIABETIC SUPPLIES | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4520010019 | ESTATE RECOVERY REFUNDS | |
| 4520010020 | RECOUPMENTS 10'S | |
| 4520010021 | SCPERM COLLECTIONS | |
| 4520010022 | REFUND PRIOR YR EXPENDITURES CASE SERV | |
| 4520010023 | REFUND PR YR EXPENDITURE CONTR SERV | |
| 4520010024 | REFUND OF PRIOR YEAR EXPENDITURE SUPP | |
| 4520010025 | REFUND OF PRIOR YEAR EXPENDITURES TRAVEL | |
| 4520010026 | REFUND OF PRIOR YEAR EXPENDITURES OTHER | |
| 4520010027 | REFUND OF PRIOR YEAR EXPENDITURE FIX CHG | |
| 4520010028 | REFUND OF PRIOR YEAR EXPENDITURES EQUIP | |
| 4520010029 | REFUND OF PRIOR YEAR EXPEND PETTY CASH | |
| 4520010030 | REFUND OF PRIOR YEAR EXPEND PAYROLL | |
| 4520010031 | REFUND OF PRIOR YEAR EXPEND CORE PARTS | |
| 4520010032 | REF PR YR EXP HMS COLLECT SYS INTEGRITY | |
| 4520010033 | DRUG REBATE - MCO | |
| 4520010034 | DRUG REBATE - ACA OFFSET | |
| 4520010035 | PRIOR YEAR COST SETTLEMENT COLLECTIONS | |
| 4520010036 | REIMB OF PY DISASTER EXPEND - RETENTION OF FUNDS | To be used only by those agencies having a proviso or other legislation allowing for the retention of all funds reimbursed by State or Federal agencies in a subsequent year from when the initial expense was incurred. A copy of the agency specific proviso or legislation <u>must</u> be included when using this G/L account. |
| 4520010037 | PROGRAM INTEGRITY - UPIC AUDITS | To record the collection of Medicaid Integrity Audit overpayments through Unified Program Integrity Contractors (UPICs). |
| 4520010038 | REFUND PRIOR YEAR EXPENDITURE CLAIM | Used to capture refund of prior year claim expenditures for the Crime Victim Compensation Division. |
| 4520010039 | SCANA & SANTEE COOPER V.C. SUMMER SETTLEMENTS | Distributions received by State agencies related to the SCANA and Santee Cooper V.C. Summer settlements. |
| 4520020000 | REFUND-CASE SERVICE | 4520020000 - 4520020012: Refund received by agencies related to case service expenditures. Specific identifications made and refunded to original source. |
| 4520020001 | REGULAR REFUNDS | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|--|
| 4520020002 | TPL HEALTH INSURANCE PREMIUM PROJ HIPP | |
| 4520020003 | MEDICAL CANCELLATIONS | |
| 4520020004 | ADMINISTRATION REFUNDS | |
| 4520020005 | A/R REFUNDS | |
| 4520020006 | FREEDOM OF INFORMATION ACT REFUNDS | |
| 4520020007 | RECOUPMENTS 10'S | |
| 4520020008 | CLAIM LEVEL ADJUSTMENTS RC30S | |
| 4520020009 | SCARRA STIMULUS ADJUSTMENT | |
| 4520020010 | REFUND HOSPITAL CARE | |
| 4520020011 | CHILD CARE REFUNDS | |
| 4520020012 | REFUND FROM BENEFICIARY/PUBLIC CHARGE RULE | To track unsolicited refunds being sent to the Department of Health and Human Services by resident aliens attempting to get an accounting of amounts paid by Medicaid for the purpose of reimbursing Medicaid in order to avoid penalty under Public Charge rules. |
| 4530010000 | RETURN CHECKS | The State Treasurer's Office will record return check(s) by journal entry using this G/L account. When depositing the return check or replacement funds, the state agency should use the same accounting information found on the original transaction. At fiscal year end, all remaining transactions in this revenue account must be adjusted by the agency to the proper revenue account. |
| 4530020000 | ADJUSTMENT TO AGENCY DEPOSITS | The State Treasurer's Office will record all adjustments to agency deposits, both debits and credits, using this G/L account. The state agency should use the same accounting information as the original journal entry when adjusting to the proper revenue G/L account. At fiscal year end, all remaining transactions in this revenue account must be adjusted by the agency to the proper revenue account. |
| 4530030000 | MISC REVENUE | 4530030000 - 4530030032: Receipt of revenue that is not otherwise specifically classified under any other revenue G/L account. |
| 4530030001 | MISC REVENUE-BIRTHDAY PARTY | |
| 4530030002 | MISC REVENUE-PROGRAMS | |
| 4530030003 | MISC REVENUE-CAMP INS | |
| 4530030004 | MISC REVENUE-STAR LABS | |
| 4530030005 | MISC REVENUE-TRAVELING EXHIBITS | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4530030006 | MISC REVENUE-COIN OP | |
| 4530030007 | MISC REVENUE-DEFERRED REVENUE | |
| 4530030008 | COURT COSTS | |
| 4530030009 | STOLLER JERICHO PROVISIONAL FEES | |
| 4530030010 | MISC REVENUE - LOST TOOLS | |
| 4530030011 | MISC REV - WARRANTY PMTS | |
| 4530030012 | MISC REV DRIVER VEHICLE ABUSE | |
| 4530030013 | MISC REVENUE - VANDALISM | |
| 4530030014 | MISC REVENUE - CHLD SUPP ENFORCE | |
| 4530030015 | MISC REVENUE - CSE STATE TAX | |
| 4530030016 | MISC REVENUE - CSE FED TAX | |
| 4530030017 | MISC REVENUE - UBI INTERCEPTS | |
| 4530030018 | MISC REVENUE - INTERCEPTS FM LOTTERY | |
| 4530030019 | MISC REVENUE - IDEC ADMINISTRATIVE FEE | |
| 4530030020 | MISC REVENUE - IDEC CONTRACTOR FEE | |
| 4530030021 | MISC REVENUE - CSE FOSTER CARE | |
| 4530030022 | MISC REVENUE - CSE DEPOSITS OVER/UNDER | |
| 4530030023 | MISC REV INT FOSTER CARE CASE SVCS | |
| 4530030024 | MISC RV - OUTREACH | |
| 4530030025 | MISC RV - CHILD SUPPORT DRA FEE | |
| 4530030026 | MISC REV - MAILING FEES | |
| 4530030027 | MISC REV - DEA | |
| 4530030028 | MISC REV GFT CD INACTIVE FEE | |
| 4530030029 | MISC REV GFT CD EXPIRATION FEE | |
| 4530030030 | MEMORIALS | Revenue received from charges for memorials road signs placed on the right of way. |
| 4530030031 | MISC REV - ELECTRONIC TRANS FEES | Used to record miscellaneous revenue electronic trans fees received from the Department of Motor Vehicles. |
| 4530030032 | CAPITAL CREDITS - UTILITIES | Revenue received from the return of capital credits by a utility, typically an electric cooperative. |
| 4530040000 | INSURANCE CLAIMS | Proceeds received from insurance claims. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|--|
| 4530050000 | UNCLASSIFIED REVENUE | 4530050000 - 4530050001: Revenues deposited by state agencies and institutions until specific identification can be made, at which time, the revenues are transferred to the correct G/L account. This account should be cleared on a regular basis and must be zero at year end. |
| 4530050001 | UNCLASSIFIED REVENUE - OTHER AGY COLLECT | |
| 4530060000 | REFUND-DEFENSE OF INDIGENTS | Refund received from defendant to pay part of the defense cost when directed by Judge on basis of information that defendant has the resources to pay part of the cost. |
| 4530070000 | DEP BY PRIVATE ENTITIES | Funds received from private non-profit organizations to be used as match with Federal Funds for purchase of equipment or other contractual agreements. |
| 4530080000 | RETIRE SYS ADM FEE TRANSFER | A charge assessed against the earnings of the State Retirement System to support the administration of the system. |
| 4530090000 | TITLE IV-D RECOVERIES-STATE | Funds collected under the Child Support Enforcement Program (Title IV-D) which are state funds and are deposited to the General Fund in accordance with provisions of General Appropriation Act. |
| 4530100000 | PURCHASING CARD REBATE PROGRAM | The Comptroller General's Office is authorized to retain a portion of the increase in purchase card program rebates which exceed the rebates received by the General Fund during the prior fiscal year. The funds retained shall be used to produce increased statewide use of the purchasing card program and develop stronger safeguards against improper use. Proviso 59.11, Fiscal Year 2005-06 Appropriation Act. |
| 4530110000 | DHPT-USE TAX DISCOUNT | A 2% discount, up to \$10,000, retained by DOT from the remittance of use taxes to the Department of Revenues. |
| 4530120000 | ADVANCE CLAIMS PAYMENTS-SHA | Monthly mortgage payments received on loans owned by the State Housing Authority. |
| 4530130000 | UNIDENT BANK DEP OR ADJ | Write-off irreconcilable bank deposits and adjustments to the General Fund. |
| 4530140000 | UNINSURED EMPLOYER RECOUPMENT | 4530140000 - 4530140004: Reimbursement of expenses, costs, or benefits paid by the South Carolina Workers' Compensation Uninsured Employers' Fund. Section 42-7-200, 1976 Code as amended. |
| 4530140001 | UNINS EMPLOYER RECOUPMENT-PRIN DN PMT | |
| 4530140002 | UNINSURED EMPLOYER RECOUPMENT-PRIN PAY | |
| 4530140003 | UNINS EMPLOYER RECOUP-PRIN PMT RET CK | |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4530140004 | UNINSURED EMPLOYER RECOUPMENT-NONSTD PMT | |
| 4530150000 | REIMBURSEMENT ON CLOSED PROJECTS | Refund of expenditures on completed projects that signify overpayments or amounts for which other parties are liable and make payment. |
| 4530160000 | SURETY BOND DEPOSIT | Cash deposits for surety bonds. Includes deposits for gasoline dealers and other motor fuel licenses and admissions bonds for collection of admission tax. Also includes forfeited surety bond deposits remitted to General Fund. |
| 4530170000 | INDIVIDUAL 35% COBRA PREM - STIMULUS | Record the collection and remittance of the 35% COBRA premium to be paid by 'involuntary dismissed' individuals prior to taking credit for the 65% subsidy as required by the stimulus package. The agencies will collect this premium and remit it to EIP. |
| 4530180000 | HEALTH CARE MOE | Nonrecurring revenue transferred from selected agencies to the State Treasurer's Office for distribution to selected agencies. Pursuant to Fiscal Year 2009 Proviso 90.13. |
| 4530190000 | ADMINISTRATIVE FEES | Miscellaneous fees collected to reimburse an agency for administrative costs. |
| 4530190001 | ADMINISTRATIVE FEES - DISASTER RECOVERY | Miscellaneous fees collected to reimburse an agency for administrative costs pertaining to disaster recovery. |
| 4530200000 | GED LEARN AND EARN PROGRAM - PPP | Not currently used in SCEIS; recommended for any revenue derived from the GED Learn and Earn Program. |
| 4530210000 | REFUND FROM RECOVERY AUDIT | To account for proceeds received by an agency from the Recovery Audit Program. |
| 4530220000 | TECH SCHOOLS - CAPITAL PROJECT CONTRIBUTIONS | To record capital expenditures for the technical schools/colleges. |
| 4536010000 | SALE OF MACH & EQUIP (NON-CAP) | Proceeds received from sale of machinery and equipment. USE ONLY FOR SALE OF MACHINERY AND EQUIPMENT THAT HAS NOT BEEN CAPITALIZED [not reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |
| 4536020000 | SALE OF WORKS OF ART/HIST TREAS (NON-CAP) | Proceeds received from sale of works of art and historical treasures. USE ONLY FOR SALE OF WORKS OF ART AND HISTORICAL TREASURES THAT HAVE NOT BEEN CAPITALIZED [not reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |

| REVENUE GENERAL LEDGER ACCOUNTS | | |
|---------------------------------|---|---|
| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
| 4536030000 | SALE OF OTHER NON-CAPITALIZED ITEMS | 4536030000 - 4536030002: Proceeds from sale of other items that have not been capitalized. USE ONLY FOR SALE OF ITEMS THAT HAVE NOT BEEN CAPITALIZED [not reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |
| 4536030001 | SALE OF OTHER NON-CAPITALIZED ITEMS DUE AGY | |
| 4536030002 | SALE OF OTHER NON-CAPITALIZED ITEMS DUE DOR | |
| 4536040000 | SALE OF BUILDINGS (CAPITALIZED) | Proceeds received from sale of buildings. USE ONLY FOR SALE OF BUILDINGS THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |
| 4536050000 | SALE OF VEHICLES | 4536050000 - 4536050001: Proceeds received from sale of vehicles. USE ONLY FOR SALE OF VEHICLES THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |
| 4536050001 | SALE OF JUNK BUSES - SCRAP | |
| 4536060000 | SALE OF LAND (CAPITALIZED) | 4536060000 - 4536060002: Proceeds received from sale of land. USE ONLY FOR SALE OF BUILDINGS THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |
| 4536060001 | SALE OF LAND DISTRIBUTION | |
| 4536060002 | SALE OF LAND, BLDG & ROW FOR SIB | Record the sales of land, building and rights of way on behalf of the infrastructure bank. |
| 4536070000 | SALE OF AGRICULTURE AND MARINE EQUIP | Proceeds received from sale of buildings. USE ONLY FOR SALE OF BUILDINGS THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |
| 4550010000 | SALE OF ASSET CLEARING - MODIFIED ACCRUAL | Not currently used in SCEIS; recommended for any revenue earned from the sale of an asset out of the clearing account. |
| 4550020000 | PROCEEDS FROM ASSET SALE - MODIFIED ACCRUAL | 4550020000 - 4550040000: Proceeds received from sale of other assets that have been capitalized. USE ONLY FOR SALE OF OTHER ASSETS THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)]. |
| 4550030000 | REVENUE CLEARING - FULL ACCRUAL | |
| 4550040000 | GAIN/LOSS - FULL ACCRUAL | |
| 4550050000 | GAIN/LOSS - MOD ACCRUAL | Not currently used in SCEIS; recommended to record any gain/loss using the modified accrual method. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4600010000 | CAPITAL IMP BD & NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from capital improvement bonds and notes. |
| 4600020000 | INST BOND & NOTE PROCEEDS | 4600020000 - 4600030000 : Revenue G/L accounts used by the State Treasurer to classify proceeds from institutional bonds and notes. |
| 4600030000 | BOND PREMIUM/DISCOUNT AMORIZATION | |
| 4600050000 | ECONOMIC DEV BOND & NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from the issuance of bonds under the Economic Development Bond Act. Section 11-41-10, 1976 Code. |
| 4600060000 | MASTER LEASE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from master lease financing arrangements. |
| 4600070000 | RESEARCH UNIVERSITY BOND AND NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from research university bonds and notes. |
| 4600080000 | DEFERRED MAINTENANCE BOND AND NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from deferred maintenance bonds and notes. |
| 4600090000 | OTHER GEN OBLIG BONDS - NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from other general obligation bonds and notes. |
| 4601010000 | INSTALL PURCHASE NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from installment purchase notes. |
| 4601020000 | STUDENT FACULTY HSG REV BD AND NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from student faculty housing revenue and notes. |
| 4601030000 | STADIUM REV BD AND NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from stadium revenue bonds and notes. |
| 4601040000 | PLT IMP, STU FAC, FAC BD AND NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from plant improvements, student faculty and facility bonds and notes. |
| 4601050000 | REVENUE NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from revenue notes. |
| 4601060000 | EQUIPMENT NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from equipment notes. |
| 4601070000 | REVENUE BD PROCEEDS FROM AUX FACILITIES | Revenue G/L account used by the State Treasurer to classify proceeds from Auxiliary Facilities Revenue Bonds. |
| 4601080000 | INFRASTR REVENUE BOND PRO | Revenue G/L account used by the State Treasurer to classify proceeds from Infrastructure Revenue Bonds and Notes. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4602010000 | EDUCATIONAL FACILITIES BOND AND NOTES PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from educational facilities bonds and notes. |
| 4603010000 | SHAMP BOND PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from SHAMP bonds. |
| 4604010000 | HIGHWAY BOND AND NOTE PROCEEDS | Revenue G/L account used by the State Treasurer to classify proceeds from highway bonds and notes. |
| 4630010000 | DEBT SERVICE REIMBURSEMENT | Revenue received as reimbursement for debt service expenditures. |
| 4630020000 | HOUSING FEE-DEBT SERVICE | Portion of housing fees designated for payment of debt services. |
| 4630030000 | ADMISSION FEE-DEBT SERVICE | Portion of admission fees designated for payment of debt services. |
| 4630040000 | SPECIAL STUDENT FEE-DEBT SERVICE | Special student fees designated for payment of debt service. |
| 4630050000 | PLANT IMPROVEMENT FEE-DEBT SERVICE | Portion of plant improvement fees designated for debt service. |
| 4630060000 | STUDENT LOAN REPAYMENT | Student loan repayment designated for repayment of Debt Service. |
| 4630070000 | SPECIAL TAX-DEBT SERVICE | Special tax designated for payment of debt service. |
| 4630080000 | INSURANCE RESERVE FUND NOTE PROCEEDS | This G/L account is used to classify the proceeds from a note for a loan from the Insurance Reserve Fund. See G/L account 4601010000 for Installment Purchase Program Note Proceeds. |
| 4630090000 | GEN FD APPROP-DEBT SERVICE | General Fund Appropriations designated for debt service. |
| 4650000000 | LOAN INT RECEIVED NO FM | To record any loan interest revenue that is not tied to a specific period. |
| 4650010000 | DIVIDENDS & INTEREST-UNCLAIM PROP | Dividends and interest received from the investment of funds from the unclaimed property fund and reserve. |
| 4650020000 | MTL HEALTH INT RECD | Interest received on money owed to the state on Mental Health Department note. |
| 4650030000 | MENTAL HEALTH INT RECD | Interest received on money owed to the state on the Department of Disabilities and Special Needs note. |
| 4650040000 | COMP RESERV ACCT-INT | Interest earned on the Treasurer's Composite accounts. Bank accounts owned by certain agencies which are not on the State's books are pooled and the interest earnings are credited to the General Fund. |
| 4650050000 | MISC INT EARNED | Interest received on invested monies that cannot be properly classified under any of the other classifications. |
| 4650060000 | DIVISION OF OPERATIONS INTEREST RECEIVED | Interest received from Division of Operations due to the State. |
| 4650070000 | WINTHROP COLLEGE INT RECD | Interest received from Winthrop University due to the State. |
| 4650080000 | INS RES FD NOTE INTEREST | Interest received from Insurance Reserve Fund notes. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|--|
| 4650090000 | LOAN INTEREST RECEIVED | 4650090000 - 4650090002: Use this revenue G/L account to record interest received on loans. |
| 4650090001 | LOAN INTEREST - OVER/SHORT | |
| 4650090002 | LOAN INTEREST - CAPITALIZED | |
| 4650100000 | CITADEL-INTEREST RECEIVED | Interest received from the Citadel on a note for the Fieldhouse. |
| 4650110000 | SCESC INTEREST RECEIVED | Revenue received from S. C. Employment Security Commission for interest on a loan from CIB proceeds. |
| 4660000000 | ACCRUED INVESTMENT EARNINGS NO FM | To record any accrued interest revenue that is not tied to a specific period. |
| 4660010000 | INVESTMENT EARNINGS | 4660010000 - 4660010023: Earnings received on funds invested in securities. |
| 4660010001 | INVESTMENT EARNINGS - MARK TO MARKET | |
| 4660010002 | INVESTMENT EARNINGS - INMATE EARNINGS | |
| 4660010020 | MARK TO MARKET INVESTMENT EARNINGS | |
| 4660010021 | MARK TO MARKET INVESTMENT EARNINGS OVER/UNDER COLL | |
| 4660010022 | NVEST INCOME ADJUSTMENTS VALUE AREA 001 | |
| 4660010023 | NVEST INCOME ADJUSTMENTS MARK TO MARKET | |
| 4660020000 | INVESTMENT EARNINGS-LOANED SECURITIES | Excess interest paid by banks to the state on securities the bank borrows from the state's General Deposit or Special Deposit Portfolios. |
| 4660030000 | AGENCY INVESTMENT INCOME | 4660030000 - 4660060000: Interest earned on investments made by the agency. |
| 4660030005 | UNREALIZED GAIN/LOSS ON FOREIGN EXCHANGE | |
| 4660030010 | GAIN/LOSS ON SALE OF INVESTMENTS | |
| 4660030020 | MARK TO MARKET GAIN/LOSS INVESTMENT SALE | |
| 4660040000 | ENDOWMENT INCOME | Revenue received as income on endowments. |
| 4660050000 | INVESTMENT INCOME - CAPITAL | |
| 4660060000 | INVESTMENT DISCOUNT AMORTIZATION | |
| 4890010000 | DISTRIBUTED BOND PROCEEDS | To record/reflect any transfer of bond/note proceeds after initial receipt to any other fund. |
| 4890020000 | NONRECURRING OPERATING TRANSFERS | To identify the various one-time cash transfers that may occur at the end of a fiscal year or during the next fiscal year and record these as other financing sources to the General Fund, not as revenue. |
| 4890030000 | FY2009 PROVISIO 90.13 NON-RECURRING REVENUE | Revenue received by an agency from non-recurring revenue generated from various sources. Pursuant to Fiscal Year 2009 Proviso 90.13. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4890040000 | MISC TRANSFER-OTHER FUND | Operating transfer of revenue between funds that is not specifically classified under another code. |
| 4890050000 | CAPITAL RESERVE FUND TRANSFER | Transfer of Capital Reserve funds to agencies for capital or operating appropriations. |
| 4890060000 | GENERAL FUND APPROP REVENUE TRANSFER | This G/L account is reserved for use when recording State General Fund Appropriations for Permanent Improvements as a source of project revenue. |
| 4890070000 | OTHER REIMB-ST AGENCIES | 4890070000 - 4890070001: To designate other reimbursements from state agencies not specifically classified otherwise. |
| 4890070001 | OTHER REIMB-ST AGENCIES DYED FUEL | |
| 4890080000 | ALLOC FROM ST AGENCIES | 4890080000 - 4890080003: To designate allocations from state agencies. |
| 4890080001 | ALLOCATIONS STATE AGENCIES - A/R REFUNDS | |
| 4890080003 | ALLOCATIONS STATE AGENCIES - PERM | |
| 4890090000 | ALLOCATIONS EDUC IMPV ACT | To designate education improvement act allocations from the Department of Education to other state agencies. |
| 4890100000 | FED GRANT SUBCONTRACT ST AGENCIES | To designate all federal funds received from other State agencies on a sub-grant or sub-contract basis. |
| 4890110000 | ALLOC FROM MUNICIPALITIES | To designate allocations from municipalities received as deposits for matching Federal and Other grants. |
| 4890120000 | ALLOC FROM COUNTIES | To designate allocations from counties received as deposits for matching Federal and Other grants. |
| 4890140000 | ALLOC FROM OTHER POL ENTITIES | To designate allocations from other political entities received as deposits for matching Federal and Other grants. (See G/L account 4530070000 for deposits by private entities.) |
| 4890150000 | UNEMPLOYMENT COMP FD ADM FEE TRANSFER | Transfer of funds to the Comptroller General's Office to recover the costs of administering the Unemployment Compensation Fund. Proviso 59.10, Fiscal Year 2004-05 Appropriation Act. |
| 4890160000 | TRANSFER FROM STATE INFRASTR BANK | Reimburse Department of Transportation for road construction work for State Infrastructure Bank. |
| 4890170000 | TRANSFERRED TUITION FEES | To record/reflect any transfer of tuition fees after initial receipt into an institution general debt service fund. |
| 4890180000 | TRANSF REV-FEES/OPERATION | To recognize the authorized transfer of revenues governed by a bond indenture for the purpose of funding the operating needs of certain facilities. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|------------------------------------|--|
| 4890190000 | TRANSF REV-FEES/DEBT SERV | To recognize the authorized transfer of revenues governed by a bond indenture for the purpose of funding the required payment of debt service (principal and interest). |
| 4890200000 | TRANSF REV-FEES/DS RESERV | To recognize the authorized transfer of revenues governed by a bond indenture for the purpose of correcting a deficiency in the required reserve fund. |
| 4890210000 | TRANSF REV-FEES/PROJECTS | To recognize the authorized transfer of revenues governed by a bond indenture for the purpose of providing funds for an authorized permanent improvement project associated with a facility or facilities covered by the bond indenture. |
| 4890230000 | NON-RECURRING TRANSFER OTHER FUNDS | This revenue G/L account should be used to account for one-time nonrecurring transfers between the general fund and other funds. This includes scenarios for agencies remitting cash balances to the General Fund in fund 28370000. An agency would debit this G/L in the fund with the cash balance and credit this G/L in fund 28370000. Note: 61 / 62 cash transfers are generally not an appropriate method for agencies to remit cash balances to the General Fund. |
| 4890240000 | TRANSF MO VEH LIC/REG FEE | To record/reflect any transfer of motor vehicle licensing and registration fees to be used by the State Treasurer's Office and the Department of Transportation for the South Carolina Transportation Infrastructure Bank. |
| 4890250000 | TRANSF FEES/REC--COUNTIES | To record/reflect any transfer of fees received from counties in connection with repayment of SCTIB bonds to be used by the State Treasurer's Office and the Department of Transportation. |
| 4890310000 | PUBLIC SER AUTH GF PAY | Payments by the Public Service Authority to the State General Fund in accordance with Section 58-31-110, 1976 Code. Payment of excess earnings to state to reduce tax burdens. |
| 4890330000 | WORK COMP FD ADM FEE TRANSFER | Fee assessed by the State Workers' Compensation Fund-Trust for administration of the State Workers' Compensation Fund. |
| 4890340000 | SECOND INJURY FD ADM FEE TRANSFER | Fee assessed by the Second Injury Trust Fund for operating expenses incurred in the administration of the fund. |
| 4890360000 | GENERAL RESERVE FUND TRANSFER | Transfer from General Fund to General Reserve Fund in accordance with Article III, Section 36 of the Constitution of South Carolina and Section 11-11-310, 1976 Code as amended. |
| 4890370000 | WARRANT REVOLVING FD TRANSFER | Transfer of funds to General Fund from Warrant Revolving Fund as directed by the Department of Administration and/or General Assembly. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|-------------|--|---|
| 4890380000 | INSURANCE RESERVE FUND TRANSER | Transfer of funds to General Fund from Insurance Reserve Fund as directed by the General Assembly and/or State Fiscal Accountability Authority (SFAA). |
| 4890390000 | MENTAL HLTH PAT FEE TRANSFER | Transfer of funds from Mental Health Patient Fee Fund as directed by the General Assembly. |
| 4890400000 | EXCESS DEBT SERVICE FUND TRANSFER | Transfer of funds from the debt service fund to capital project accounts, etc. |
| 4890410000 | DEPRECIATION RESERVE REVENUE TRANSFER | 4890410000 - 4890410001: To record revenue in the Capital projects fund for projects that were approved with Depreciation Reserve Fund Revenue as the source of funding. |
| 4890410001 | DEPRECIATION RESERVE TRANSFER-SMALL PROJECTS | |
| 4890420000 | TRANSFER FROM DEPT OF TRANSPORTATION | Transfer of funds to the General Fund from Department of Transportation for the purpose of servicing the accounting and payroll functions of the Department. Proviso 74.22, Fiscal Year 1993-94 Appropriation Act. |
| 4890440000 | FEES AND RECEIPTS-STATE AGENCIES | To designate revenue received from state agencies as fees and insurance premiums such as payments to the State Workers' Compensation fund. |
| 4890450000 | REFUND PRIOR YEAR REVENUE | This account should be used to refund revenue received in a prior year (debit), or to record refunds received (credit) on disbursements originally debiting a revenue account in a prior year. This account should not be used to record initial receipts of revenue. |
| 4890460000 | STATE GENERAL FUND APPROPRIATION | To designate state general fund appropriations received in funds and/or fund groups other than General Fund. |
| 4890470000 | FY07 PROV.73.17 NONRECURRING TRANSFER | Repayment of Trust Accounts from Fiscal Year 2005-06 Unobligated General Fund Revenues. Proviso 73.14, 2006-07 Appropriation Act. |
| 4890480000 | INSURANCE RESERVE FUND ADMIN FEE TRANSFER | 4890480000 - 4890480010: A charge assessed against the Insurance Reserve Fund Trust for operating expenses incurred in the administration of the trust fund. |
| 4890480010 | EIP TRUST FUND ADMIN FEE TRANSFER | |
| 4890490000 | FY10 PROV 90.21 INC ENFORC COLLECT REVENUE | Not currently used in SCEIS; recommended for use for any revenue earned from the increased enforcement collections. |
| 4890490001 | FY10 PROV 90.21 INC ENFORC COLLECT TRANSFER | To reflect any revenue transferred to an agency as a result of increased enforcement collections. |
| 4890500000 | CONTINGENCY RESERVE TRANSFER | To reflect any revenue transferred to an agency from the contingency reserve transfer. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4940010000 | RETIREMENT SRS-EMP DED | Receipt of amounts deducted from the earnings of an employee for the State Retirement System. |
| 4940020000 | RETIREMENT-PORS-EMP DED | Receipt of that portion of police officer's retirement deducted from the earnings of the employee. |
| 4940030000 | RETIREMENT GARS-EMP DED | Receipt of that portion of retirement deducted from the earnings of the members of the General Assembly. |
| 4940040000 | RETIREMENT JSRS-EMP DED | Receipt of that portion of retirement deducted from the earnings of justices, judges and solicitors. |
| 4940050000 | SOCIAL SECURITY TAX WITHHELD | Receipt of that portion of social security tax deducted from the earnings of the employee. |
| 4940060000 | INSURANCE WITHHELD | 4940060000 - 4940060003: Receipt of insurance deducted from the earnings of the employee. |
| 4940060001 | INSURANCE WITHHELD MEDICARE PART D SUBSIDY | |
| 4940060002 | INSURANCE WITHHELD PRESCRIPTION DRUG REBATES | |
| 4940060003 | INSURANCE WITHHELD MISC RECEIPTS | |
| 4940070000 | FEDERAL INCOME TAX WITHHELD | Receipt of federal income taxes deducted from the earnings of the employee. |
| 4940080000 | STATE INCOME TAX WITHHELD | Receipt of state income taxes deducted from the earnings of the employee. |
| 4940120000 | RETIREMENT ORP-EMP DED | Receipt of amounts deducted from the earnings of an employee for the Optional Retirement Program. |
| 4940150000 | RETIREMENT UNELECTED-EMP DED | Receipt of amounts deducted from the earnings of an employee for retirement contributions until a retirement system election is made by the employee. |
| 4940200000 | SAVINGS BONDS | Receipt of amounts deducted from the earnings of the employee for U. S. Government Savings Bonds. |
| 4940210000 | UNITED FUND | Receipt of amounts deducted from the earnings of the employee for United Fund contributions. |
| 4940230000 | CREDIT UNION | Receipt of amounts deducted from the earnings of the employee for credit union savings. |
| 4940250000 | TAX SHELTER ANNUITY | Receipt of amounts deducted from the earnings of the employee for payment of a Tax Shelter Annuity. |
| 4940270000 | DEFERRED COMPENSATION | Receipt of amounts deducted from the earnings of the employee for Deferred Compensation. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|---|---|
| 4940280000 | US ACT CHAPTER XIII | Receipt of amounts deducted from the earnings of the employee for US Act Chapter XIII. |
| 4940300000 | INSTALLMENT SERVICE PURCHASE PROGRAM-EMP DED | Receipt of installment purchase program deductions withheld from the earnings of the employee. |
| 4940310000 | DCIA DEDUCTIONS | Receipt of amounts deducted from the earnings of the employee for the Debt Control Improvement Act. |
| 4940400000 | UNCLASSIFIED DEDUCTION | Receipt of amounts deducted from the earnings of the employee which is not otherwise specifically classified. |
| 4950010000 | RETIREMENT SRS-EMP CONTRIB | Receipt of that portion of State Retirement contributed by the employer. |
| 4950020000 | RETIREMENT PORS-EMP CONTRIB | Receipt of that portion of Police Officer's Retirement contributed by the employer. |
| 4950030000 | RETIREMENT GARS-EMP CONTRIB | Receipt of that portion of General Assembly retirement contributed by the employer. |
| 4950040000 | RETIREMENT JSRS-EMP CONTRIB | Receipt of that portion of Judicial Retirement contributed by the employer. |
| 4950050000 | SOCIAL SECURITY-EMP | Receipt of that portion of social security contributed by the employer. |
| 4950060000 | INSURANCE-EMP CONTRIBUTION | 4950060000 - 4950060004: Receipt of that portion of insurance premiums contributed by the employer. |
| 4950060001 | HLTH INSURANCE PROG ADMIN FEE | |
| 4950060002 | INSURANCE EMP CONTR MEDICARE PART D SUBSIDY | |
| 4950060003 | INSURANCE EMP CONTR PRESCRIPTION DRUG REBATES | |
| 4950060004 | INSURANCE EMP CONTR MISC RECEIPTS | |
| 4950070000 | STATE CONTRIBUTION FOR NGPS (REVENUE) | Receipt of that portion of national guard retirement contributed by the employer. |
| 4950080000 | PRERETIREMENT DEATH BENEFIT | Receipt of that portion of pre-retirement death insurance premiums contributed by the employer. |
| 4950100000 | ACCIDENTAL DEATH BENEFIT-POL OFF | Receipt of that portion of Accidental Death - Police Officers Insurance premiums contributed by the employer. |
| 4950110000 | RETIREMENT ORP-EMP CONTRIB | Receipt of that portion of Optional Retirement contributed by the employer. |
| 4950120000 | WORKERS' COMPENSATION INSURANCE | Receipt of Workers' Compensation insurance contributed by the employer. |
| 4950130000 | UNEMPLOYMENT COMPENSATION INSURANCE (REVENUE) | Receipt of unemployment compensation insurance contributed by the employer. |

REVENUE GENERAL LEDGER ACCOUNTS

| G/L ACCOUNT | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS |
|--------------------|--|---|
| 4960010000 | INSURANCE-CASH PAYMENTS | 4960010000 - 4960010003: Receipt of cash payments for insurance premiums from inactive employees and retirees. |
| 4960010001 | INSURANCE-CASH PAY MEDICARE PART D SUBSIDY | |
| 4960010002 | INSURANCE-CASH PAY DRUG REBATES | |
| 4960010003 | INSURANCE-CASH PAY MISC RECEIPTS | |
| 4990010000 | PRIN REPAY STU LOAN & SCHOLSHP | Repayment of principal on student loans and scholarships. |
| 4990020000 | LOAN PRINCIPAL REPAYMENT | Use this revenue G/L account to record repayments of loan principal. |
| 4999999999 | AUC SETTLEMENT REVENUE | Not currently used in SCEIS; recommended use is to settle asset under construction revenue to the actual asset. |